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United Nations Relief and Works Agency for Palestine Refugees in the Near East

Financial report and audited financial statements

for the biennium ended 31 December 1997 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-third session
Supplement No. 5C (A/53/5/Add.3)

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Report of the Board of Auditors

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Letters of transmittal

19 April 1998

Sir,

Pursuant to financial regulation 12.1, I have the honour to submit the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the biennium ended 31 December 1997 which I hereby approve. The financial statements have been prepared and certified as correct by the Officer-in-Charge of the Finance Department.

Please accept, Sir, the assurances of my highest consideration.

(*Signed*) Peter **Hansen**
Commissioner-General
United Nations Relief and Works Agency
for Palestine Refugees in the Near East

The Chairman of the Board of Auditors
United Nations

15 July 1998

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the biennium 1996–1997 ended 31 December 1997, which were submitted by the Commissioner-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 1997

A. Operations

1. The United Nations Relief and Works Agency (UNRWA) provides education, health and relief and social services to about 3.5 million Palestine refugees in Jordan, Lebanon, the Syrian Arab Republic, and the West Bank and the Gaza Strip. Agency headquarters are in Gaza and Amman.

2. During the biennium 1996–1997, 436,196 and 447, 268 children, respectively, were enrolled in the Agency's 649 elementary, preparatory and secondary schools (the latter in Lebanon only) in the 1996/97 and 1997/98 academic years, served by 12,704 teachers. An additional 111,098 pupils attended elementary and preparatory government and private schools and 55, 584 students attended schools at the secondary level at no expense to UNRWA. During the biennium, vocational, technical and teacher education was provided at the Agency's eight training centres and three education science faculties with training places for 6,172 and 6,230 trainees in 1996/97 and 1997/98 respectively, served by 568 instructors. Additionally, in-service teacher-training courses were provided by the Institute of Education at UNRWA headquarters at Amman through the five education development centres in the fields, for 466 and 575 education staff members, respectively, in the two school years. At the university level, 1,088 and 1,033 students benefited from the Agency's scholarship programme in 1996/97 and 1997/98. Total expenditure in the biennium on the education programme amounted to $296.9 million against a biennial budget of $316.4 million for education, representing about 47.6 per cent of the Agency's total regular budget.

3. The Agency's health programme covers curative and preventive medical care services, which are provided through 122 primary health care facilities. During the biennium, refugee patients paid 14,169,574 visits to these clinics for medical and dental consultations and such other treatment as injections and dressings. Hospitalization is provided at heavily subsidized rates in 24 hospitals with which the Agency has special agreements. In Jordan, these services are provided through a cash reimbursement scheme. During the biennium, 302,932 bed days were utilized by refugees in contracted hospitals, at the UNRWA hospital in Qalqilia and UNRWA maternity units in Gaza or assisted through reimbursement schemes. Environmental health services are also part of the health programme, as is the supplementary feeding programme for pregnant women and nursing mothers. Total expenditure in the biennium on the health programme amounted to $90.8 million against a biennial budget of $108.4 million for health, representing about 16.3 per cent of the Agency's total regular budget.

4. The Agency's relief and social services provide socio-economic support for the most disadvantaged of the Palestine refugees and facilitate self-reliance. At the end of 1997, 192,020 refugees (of whom 179,797 were ration recipients) were enrolled in the special hardship programme, representing 5.5 per cent of the total registered refugee population. They belonged to 49,057 families, an average of four persons per family receiving "special hardship" assistance, consisting of food, shelter repair, selective cash grants for those in extreme distress, preferential access to vocational and teacher training and small grants or loans to establish individual or group self-support projects. Social workers also provided counselling and support to help families cope with the difficulties causing or aggravating their socio-economic problems. The social services comprise poverty alleviation projects and related skill-training women's programmes, community-based rehabilitation of the disabled and in West Bank and Gaza, youth activities. Technical and financial support is

dedicated to building up the capacities of community programmes to become programmatically, managerially and financially sustainable. In 1997, 34,255 refugees were participating in these programmes, which are relevant to the needs of about 10 per cent of the registered refugees but restricted by lack of resources. Total expenditure in the biennium on the relief and social services programme amounted to $53.9 million, against a biennial budget of $59.8 million for relief and social services, representing about 9.0 per cent of the Agency's total regular budget.

5. In support of the three substantive programmes described above, the Agency provides supply and transport, architectural and engineering services for construction and maintenance and administrative services, which altogether accounted for the remaining 27.1 per cent of the Agency's total regular budget.

6. UNRWA has operated an emergency-related fund titled Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT). After the end of civil unrest in Lebanon and the signing of the Declaration of Principles on Interim Self-Government Arrangements by the State of Israel and the Palestine Liberation Organization (PLO), on 13 September 1993, UNRWA decided to phase out EMLOT and to subsume it into the General Fund at 31 December 1997. In the biennium, UNRWA received just over $2.1 million in cash and in-kind contributions to EMLOT and expended over $3.1 million. The overexpenditure of $1.0 million, together with the balance brought forward from 1995, has resulted in a deficit by the end of the biennium of $18.7 million. This sum has been transferred to the Working Capital of the General Fund. The accounts for this fund for the biennium are shown in statements XII and XIII.

7. An Expanded Programme of Assistance (EPA) was set up for West Bank and the Gaza Strip in addition to the immediate measures that the Agency undertook in response to the situation arising from the *intifadah* and the Israeli countermeasures. The Agency requested and received special contributions for improving infrastructure and living conditions in the West Bank and the Gaza Strip for shelter rehabilitation, new or expanded sewerage systems in the camps and to a limited extent for providing better facilities to run the Agency's education, health and relief and social programmes in the West Bank and the Gaza Strip. In the biennium, 87 EPA projects were still under implementation and expenditure amounting to $8.3 million was incurred. This programme is being phased out as it has been replaced by the Peace Implementation Programme (PIP). The accounts for this programme are contained in statements XIV and XV.

8. PIP was developed in close consultation with the Agency's Advisory Commission, major donors and the Palestinian leadership and was launched in October 1993. Under this programme, the Agency began to undertake special construction and development projects in the West Bank and the Gaza Strip, addressing the needs of Palestine refugees in education, environmental health, primary health care, income generation and social services. The programme also targets the needs of Palestine refugees in Jordan, Lebanon and the Syrian Arab Republic, so that they can be included in the benefits of the peace process. Projects developed under PIP respond to objectives identified by the Secretary-General's 1993 Task Force on the Economic and Social Development of the Gaza Strip and Jericho. PIP forms part of the United Nations integrated approach in support of the transition period in the West Bank and the Gaza Strip. The accounts for this programme are contained in statements XVIII and XIX.

9. The quality and the adequacy of hospital services in Gaza had deteriorated to a level far from acceptable by international standards. In 1990, the Commissioner-General launched an appeal for funds to construct a 232-bed general hospital, to provide much needed additional hospital beds and other health care such as outpatient, diagnostic, therapeutic

and supporting services. During the biennium, the Agency received $17.7 million. The accounts for the Gaza General Hospital Fund are shown separately in statements XVI and XVII.

10. Palestine refugees face deplorable living conditions in Lebanon. In addition they are unable to gain full access to the job market or avail themselves of public health and education facilities. UNRWA launched a special emergency appeal in July 1997 for funding health facilities and services, especially hospitalization, education and social services, receiving in the biennium $7.7 million. The accounts for the Lebanon Appeal are contained in statements XXII and XXIII.

11. By its resolution 48/40A of 10 December 1993, the General Assembly requested that the headquarters of UNRWA be transferred as soon as practicable to its area of operation. Accordingly, the Agency implemented the General Assembly request and completed the move of headquarters to Gaza and Amman by July 1996. In the biennium, the Agency received $4.5 million and expended $13.7 million, leaving a deficit of $9.2 million. This deficit, temporarily being financed by the General Fund, contributes to the chronic negative cash position of the Agency. It is hoped that the international community will fully finance all costs involved, in accordance with the General Assembly resolution.

B. 1996–1997 budget and expenditure

12. The financial statements and schedules in chapter V show the financial results of the Agency's operations. At the end of that chapter, notes to the financial statements explain the Agency's accounting policies and provide additional information on the individual statements and schedules.

13. The following paragraphs summarize the financial results for the biennium. As in previous accounting periods, UNRWA accounts will be published in summary form, highlighting the Agency's financial results for 1996–1997.

14. Statement I shows the budget for the biennium 1996–1997 (the planned and actual expenditures for these two years). The statement shows in financial terms the grand total of all the Agency's activities. They are contained in different sub-budgets, starting with the General Fund, which comprises the different services, and continues with funded ongoing activities, etc. A graph showing the different sub-budgets, their status and their connection to each other is included. It should be noted that for 1996–1997 the Agency adopted a simplified budget format.

15. The Agency's budget as detailed in statement I is the operating budget for the biennium 1996–1997. It consists of the following elements:

	Millions of United States dollars
Regular budget	664.2
EMLOT	7.3
EPA	11.1[a]
Gaza General Hospital Fund	23.5
PIP	116.3

Headquarters relocation to Gaza	7.1
Lebanon Appeal, 1997	5.7[b]
	835.2

[a] The budget figures for EPA consist of allotments set up on the basis of the funds received between 1988 and 1997 in response to various appeals made by the Agency for projects aimed at improving the living conditions of the refugee population, mainly in West Bank and Gaza.

[b] Of the $7.7 million cash received in response to Lebanon Appeal, $5.7 million had been allotted at 31 December 1997. The balance of $2 million was allotted subsequently.

C. Financial results

16. The UNRWA General Fund ended the biennium with an excess of income over expenditure of about $600,000.

17. The working capital of UNRWA is not a statutory operating reserve but is the balance remaining in the General Fund after liabilities are deducted from assets. The working capital account is used for three purposes: (a) to meet temporary, current year imbalances in cash flow; (b) to finance unforeseen needs; and (c) in the event of a substantial reduction in the Agency's programme, to meet any extraordinary liquidating liabilities. The working capital was increased in the biennium by $0.6 million, the excess of income over expenditure. In addition, the accumulated negative fund balance on EMLOT was transferred to the working capital of the General Fund as the Agency completed the phasing out of this programme at 31 December 1997. This had an adverse effect of $18.7 million on the working capital. Furthermore it was decided to transfer the reserve account balances back to the working capital. The sums involved are in total $8.3 million. The working capital at 31 December was $0.4 million. (Pledges made by several donors for 1997 were not received until early 1998. The accounting principles of the Agency require that these contributions be recorded when they are received. Of those outstanding pledges, $25.6 million have subsequently been received.)

18. Statement III shows the Agency's working capital as well as all other fund balances. It should be noted, however, that these other balances are earmarked for special purposes. They would therefore not be available to cover part of the costs of the Agency's core programmes, if such a need arose.

19. The results for the biennium show, as previously stated, a surplus of $0.6 million and as at 31 December 1997, the working capital of the Agency is $0.4 million. It should be noted that the working capital may have to be decreased by the following items:

(a) Funded ongoing activities are projects that are part of the core programme of the Agency. This designation is used because the Agency has tried to obtain specific contributions for the individual components. These efforts have been moderately but not totally successful. At 31 December 1997, the accumulated deficit on funded ongoing activities was $1.7 million. If contributions cannot be obtained, this deficit or part thereof will have to be absorbed by the working capital of the General Fund;

(b) In addition, two projects in the EPA programme and the Gaza Hospital project have a combined accumulated deficit at 31 December 1997 of $16.3 million. This deficit has to be covered and again the working capital of the General Fund is the only temporary source;

(c) The Agency is committed, from 1 January 1996, to set aside each biennium a certain amount so that over a given period there will be sufficient funds to cover termination payments to staff when the Agency is dissolved. The working capital fund of the Agency is not in a position to absorb this commitment.

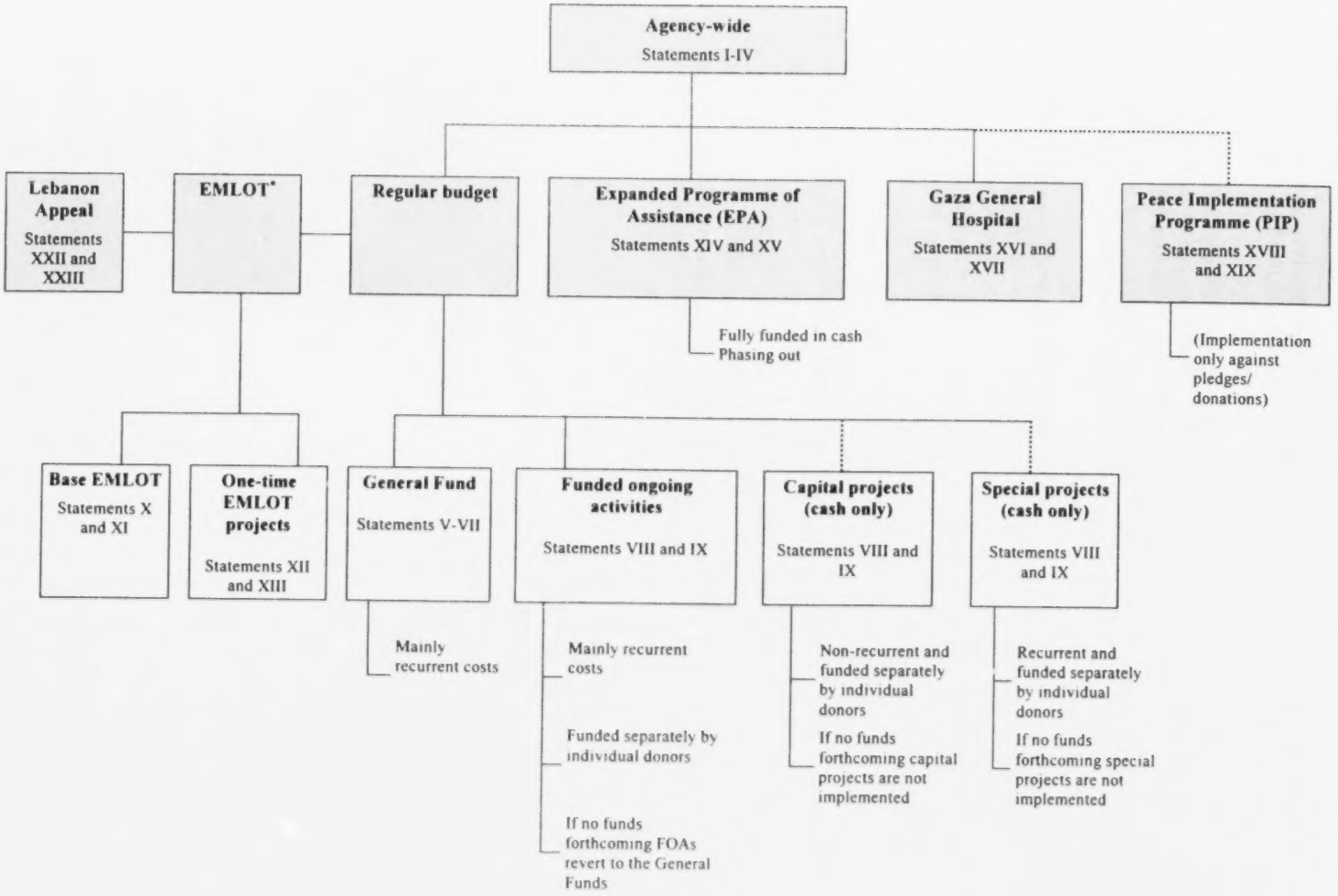
20. Statement IV shows that the Agency had approximately $24.6 million cash on hand at the end of 1997. This reflects the fact that UNRWA received a considerable amount of funds for PIP that it was not able to spend in the same period and contributions received in the latter part of 1997 for the Lebanon Appeal but not yet expended. This does not depict a surplus but shows mainly funds that are earmarked for projects in the current and coming years.

21. Statement V shows income and expenditure for the General Fund alone (see also statement II). Statement VI shows assets and liabilities for the General Fund, see also Statement III. Schedule 1 shows expenditure of the General Fund in more detail, schedule 2 the same for income in cash, schedule 3 for income in kind, schedule 4 for miscellaneous income and schedule 5 adjustments to these accounts. Schedule 6 shows income from sales by various production units.

22. Statements VIII to XXIII and the relevant schedules that complement these statements show income/expenditure and assets/liabilities for each of UNRWA's sub-budgets. These sub-budgets and their relation to the regular budget are shown in the graph that follows. Again, cash and in-kind contributions are shown. The tables show donors in some detail what happened to their earmarked funds for special projects.

23. The accounts of the Area Staff Provident Fund and the Vienna Headquarters Area Staff Provident Fund are shown in statements XXIV to XXVIII. The total assets of the funds rose from $745.4 million to $826.7 million. Net investment income for the biennium was $146.0 million, compared with $86.7 million for the previous biennium.

1996–1997 UNRWA accounts


Agency-wide
Statements I-IV
Lebanon Appeal
Statements XXII and XXIII
EMLOT*
Regular budget
Expanded Programme of Assistance (EPA)
Statements XIV and XV
Fully funded in cash
Phasing out
Gaza General Hospital
Statements XVI and XVII
Peace Implementation Programme (PIP)
Statements XVIII and XIX
(Implementation only against pledges/ donations)
Base EMLOT
Statements X and XI
One-time EMLOT projects
Statements XII and XIII
General Fund
Statements V-VII
Mainly recurrent costs
Funded ongoing activities
Statements VIII and IX
Mainly recurrent costs
Funded separately by individual donors
If no funds forthcoming FOAs revert to the General Funds
Capital projects (cash only)
Statements VIII and IX
Non-recurrent and funded separately by individual donors
If no funds forthcoming capital projects are not implemented
Special projects (cash only)
Statements VIII and IX
Recurrent and funded separately by individual donors
If no funds forthcoming special projects are not implemented

* Emergency Measures in Lebanon and the Occupied Territory

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). The Board also validated the financial statements of UNRWA for the biennium ended 31 December 1997.

The Board's main findings are as follows:

(a) Owing to the decline in income and the inability of donors to honour fully their pledge obligations, the operational result of UNRWA was a deficit of $17.7 million for the biennium ended 31 December 1997;

(b) The liquidity ratio of the Agency of 1.49:1 at 31 December 1997 was lower than the standard, which requires current assets to exceed current liabilities by two times, and is therefore not satisfactory;

(c) Programme delivery under the Peace Implementation Programme, capital and special projects and extraordinary measures in Lebanon and the Occupied Territory achieved lower rates, ranging from 43 and 64 per cent mainly owing to low donor support, closure of the borders, late award of contracts and inadequate monitoring of projects;

(d) Although the 230-bed Gaza General Hospital was completed at the cost of some $48 million and 60 per cent of the equipment had been installed as at March 1997, the hospital had not been commissioned by April 1998 mainly owing to delays in the appointment of a management team;

(e) Although UNRWA has taken inventory of all its application systems, the Agency has only identified core systems that were not fully year 2000 compliant at 31 December 1997.

The key recommendations are:

(a) Allotments for specific purposes projects should only be issued after sufficient contributions have been received from donors;

(b) The Agency should review its fund-raising strategies and closely monitor its donor agreements and contract award procedures;

(c) The Project Monitoring Unit should be equipped with the required resources for more efficient monitoring of UNRWA projects;

(d) UNRWA should take steps to recover the amounts outstanding from donors and reimburse the General Fund the amount of $11.2 million spent on the Gaza General Hospital project.

A list of the Board's main recommendations is included in paragraph 8.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for the period for 1 January 1996 to 31 December 1997 in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XII of the Financial Regulations of UNRWA. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, and with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the biennium 1996–1997 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNRWA presented fairly the financial position at 31 December 1997 and the results of the operations for the period then ended. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under regulation 12.5 of the United Nations Financial Regulations and Rules. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNRWA. The audit was carried out at UNRWA headquarters at Gaza and Amman.

4. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration of audit issues.

5. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views, where appropriate, have been reflected in the report. The report is divided into two parts, covering the audit of financial issues and management issues, respectively. A summary of the Board's main recommendations is reported in paragraph 8. The detailed findings are reported in paragraphs 9 to 70.

1. Previous recommendations not fully implemented

6. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board highlighted separately the recommendation that was made in the Board's reports relating to the biennium 1990–1991 and had not been fully implemented by the Administration, as follows:

- The Agency should reduce the present number of bank accounts and examine the installation of a micro-workstation in order to facilitate the cash management.

The Agency has increased the 24 bank accounts it maintained in 1994 to 78 bank accounts for the General Fund alone during the biennium 1996–1997.

7. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the

recommendations made in its report for the period ended 31 December 1995. Details of action taken and the comments of the Board are set out in the annex to the present report.

2. Main recommendations

8. The Board recommends that:

(a) Allotments for specific purposes projects be issued only after sufficient contributions have been received from donors (para. 14);

(b) The statement of assets, liabilities and fund balances be improved to include the value of land and buildings. Also, the title deeds should be obtained and kept at headquarters to confirm UNRWA ownership of its capital assets (para. 25);

(c) The Administration should provide the Finance Department with the required resources for the Department to function more effectively (para. 30);

(d) The Agency review its fund-raising strategies and closely monitor its donor agreements and contract award procedures (para. 36);

(e) The Project Monitoring Unit be equipped with the required resources for more efficient monitoring of UNRWA projects (para. 38);

(f) UNRWA take steps to recover the amounts outstanding from donors and reimburse the General Fund the amount of $11.2 million spent on the Gaza General Hospital project (para. 49);

(g) UNRWA ensure that all systems are tested for year 2000 compliance, with sufficient lead time to address any deficiencies (para. 69).

B. Financial issues

1. Accounts and financial reporting

Operational results

9. The total combined income for all funds of $633.8 million fell short of the budgeted income of $835.1 million by $201.3 million for the biennium ended 31 December 1997, while the actual combined expenditure for the period totalled $651.5 million. The operation was therefore in deficit of $17.7 million.

10. The Administration attributed the deficit to the inability of the donors to honour fully their pledge obligations in spite of its constant follow-ups and the movement cost of UNRWA headquarters from Vienna to Gaza as some of the factors that contributed to the deficit declared for the biennium 1996–1997.

11. The Board further observed that the total combined income of $704.5 million for the biennium ended 31 December 1995 decreased to $633.8 million for the biennium 1996–1997 – a decline of $70.7 million (10 per cent). Details of the income and expenditure under other funds and for relocating of headquarters from Vienna to Gaza are provided below (in United States dollars):

Fund	*Income*	*Expenditure*	*Surplus (Deficit)*
EPA	2 431 790	8 255 016	(5 823 226)
Gaza General Hospital	17 705 523	23 586 347	(5 880 824)
PIP	69 535 403	74 432 389	(4 896 986)
Headquarters relocation to Gaza	4 582 440	13 763 801	(9 181 361)
Lebanon Appeal	7 727 695	—	7 727 695
Funded ongoing activities	36 155 682	35 347 059	808 623
Capital and special project	4 154 954	4 279 467	(124 513)
EMLOT	2 110 550	3 101 687	(991 137)
Total	**144 404 037**	**162 765 766**	**(18 361 729)**

12. The Agency recognizes income from contributions (about 95 per cent of its total income) on cash basis of accounting; consequently, contributions are recorded as income only upon receipt and not when due. Based on this policy, the total deficit of $17.7 million declared for the biennium 1996–1997 was funded from the General Fund since the balances on the other funds were earmarked for specific purposes and were not available for expenditure from the General Fund or any other fund. The Board was concerned that the General Fund was used to make good shortfalls between pledges from donors and monies actually received.

13. The Administration informed the Board that expenditure had been incurred because the Agency had entered into various contracts which if not fulfilled would have resulted in breaches with related costs.

14. **The Board recommends that the allotments for specific purposes projects only be issued after sufficient contributions have been received from donors. Also, donors who have not fully honoured their pledge obligations to the various projects should be requested to do so in order to ensure reimbursement of the General Fund.** The Administration shared the Board's concerns and said it would draw the attention of the concerned donors to the issues raised by the Board.

Liquidity position

15. The liquidity ratio provides the rate at which an organization converts its non-cash short-term assets into cash and pays off its current liabilities. The Board computed the liquidity ratio of UNRWA and found that the Agency's current assets of $92.4 million exceeded the current liabilities of $61.8 million by 1.49 times at 31 December 1997. The Board considered that the position was not satisfactory as the liquidity ratio of 1.49:1 was lower than the accepted standard, which requires current assets to exceed short-term liabilities by two times.

16. The Board's analysis further disclosed that only $24.6 million (26 per cent) of the total current assets represented liquid cash, while the remaining 74 per cent of the current assets were either in receivables or other assets that should be converted before they could be used to settle the Agency's liabilities as and when they fell due.

17. The Administration informed the Board that the liquidity position had been of great concern to the Agency for a considerable period of time and that the managerial and support staff changes, together with changes in cash management procedures, should contribute to a more positive position in 1998.

18. The Board will monitor the cash management procedures in its future audits.

United Nations Accounting Standards

19. The Board assessed the extent to which UNRWA financial statements for the biennium 1996–1997 conformed to the United Nations Accounting Standards. The review indicated that the presentation of the financial statements was generally consistent with the standards but further work needed to be done to bring the financial statements fully in line with those standards. The main areas are discussed below.

Changes in reserves and fund balances

20. The United Nations Accounting Standards prescribed the format for presentation of statement of income and expenditure and changes in reserves and fund balances.

21. The Board observed that UNRWA had only presented an income and expenditure statement and omitted changes in reserves and fund balances from the financial statements (statement II) for the biennium 1996–1997. This presentation does not conform to the format annexed to the United Nations Accounting Standards.

22. **The Board recommends that for more accurate and transparent financial reporting UNRWA disclose information on the changes in reserves and fund balances in its statement II in accordance with the requirements of the United Nations Accounting Standards.**

Land and buildings

23. The Board also observed that the value of land and buildings of $641,680 had been omitted from the statement of assets, liabilities and fund balances contrary to the requirements of the United Nations Accounting Standards. The effect of this omission is that the total assets of $92,362,699 has been understated by $641,680.

24. The Administration did not provide the title deeds covering the land and buildings for the Board's verification.

25. The Board recommends that the statement of assets, liabilities and fund balances be improved further to include the value of land and buildings. Also, the title deeds should be obtained and kept at headquarters to confirm UNRWA ownership of these assets.

2. Financial management and control systems

Finance Department resources

26. The separate computer systems for procurement and stock control, payroll and project management were not interfaced with the Integrated Finance Information System (IFIS). Therefore, data would have to be collated manually and incorporated into IFIS before the financial statements could be prepared. This practice is prone to error, time-consuming and causes delays in the production of the financial statements.

27. IFIS did not include features for the generation of the trial balance to serve as a control on the financial transactions entered into the system. Thus, during the biennium 1996–1997, monthly trial balances were not prepared to facilitate the preparation of the financial statements.

28. The Administration had also recognized the need for improvement to the computer systems of the Agency and was in the process of re-examining the position with a view to evaluating the best options to resolve the problem.

29. During 1997, four accounting positions were vacant and the Agency was also without a full-time comptroller. These factors, together with those described in the preceding three paragraphs, hampered the efficient functioning of the Finance Department.

30. **The Board recommends that the Administration provide the Finance Department with the required resources for the Department to function more effectively.**

3. Write-off of losses of cash, receivables and property

31. The Administration reported to the Board total losses of $146,347 written off during the biennium 1996–1997, made up of accounts receivable ($6,728), non-expendable property ($94,965), supplies ($27,171) and vehicles ($17,483).

4. Ex gratia payments

32. In keeping with UNRWA financial regulation 11.5, the Board was advised of two ex gratia payments totalling $10,369, in respect of health insurance and compensation for injury that were made during the biennium 1996–1997.

C. Management issues

1. Programme management

Project management

33. Of its total programme budget of $835,074,288 for the biennium 1996–1997, UNRWA applied $651,533,224 to its projects, thus achieving overall financial implementation rate of 78 per cent. UNRWA met or exceeded its financial implementation rate of 75 per cent in respect of the programmes delivery under General Fund, ongoing funded activities, Gaza General Hospital and EPA. However, the programme delivery under PIP, capital and special projects and EMLOT achieved lower rates, between 43 and 64 per cent. The projects under Lebanon Appeal, for which a budget of $5,666,560 was approved for the biennium 1996–1997, was not implemented, although income of $7,727,695 was raised.

34. The Board also noted instances where projects funds contributed by donors were underutilized during the biennium. Under PIP, of nine projects to which a total of $8.8 million had been contributed by donors, only $2.8 million were utilized for the biennium 1996–1997. Similarly, a total of $2.2 million was contributed towards eight projects under EPA for 1996–1997, but only $0.12 million was utilized on the projects.

35. The low and non-implementation of some of the projects was a result of the failure of vendors to deliver project inputs on time because of restrictions and the closure of the West Bank and Gaza borders, and low donor support. The Board also identified delays in the signing of projects agreements, late award of contracts and inadequate monitoring of projects as other factors contributing to the low programme delivery.

36. **The Board recommends that the Administration should review its fund-raising strategies and closely monitor its donor agreement and contract award procedures.**

37. The Project Monitoring Unit which was to serve as a focal point for the Agency's global projects at headquarters and the field offices was established in September 1997. The Unit lacked adequate staff and equipment, which hampered its ability to function efficiently and hindered effective monitoring of projects and donor reports during the biennium.

38. **The Board recommends that the Project Monitoring Unit be equipped with the required resources for more efficient monitoring of UNRWA projects.**

39. Furthermore, in accordance with UNRWA programme implementation instructions, no project will be accepted unless a site is confirmed as being available for the project. The Board's examination revealed that the construction of two schools for which a total amount of $1.5 million was allocated was stopped during the biennium 1996–1997 because of disputes over the lands for the projects. In a third case, the construction of a school with a contract value of $945,744 was stopped in February 1997 when an amount of $133,607 was incurred on the project owing to a building permit problem.

40. The Administration informed the Board that the projects had been stopped because of a conflict over authority on the land for the project.

41. **The Board recommends that the Administration comply fully with the established instruction that before projects are accepted the necessary land permits should be obtained.**

Gaza General Hospital project

42. In January 1989, UNRWA planned to construct a general hospital in the Gaza Strip. A donor accepted to fund the construction of a 230-bed general hospital and the contract for the sum of $21.3 million was awarded to a contractor. UNRWA estimated that the construction work would start in January 1993 and would be completed in 24 months. The commissioning of the hospital was also scheduled for January 1995, to become operational in March 1995.

43. The Board noted that donor funding, intermittent border closures, inability of workers to reach the work site because of curfews and lack of effective programme management impacted on the construction of the hospital and had required extending the completion date four times between 1995 and 1997. The total project cost of $48 million exceeded the $36.8 million in donor contributions by $11.2 million, which was funded from the General Fund. Of the $48 million in project costs, $21.3 million represented original construction works with the balance representing changes in prices caused by delays, project management and security costs and approved changes, which addressed the need for the hospital to be self-sustaining in its electrical, water and sewage treatment requirements.

44. Although the construction of the hospital was completed and 60 per cent of the equipment with a total value of $9.9 million had been installed at March 1997, the hospital was not commissioned on the rescheduled date in June 1997.

45. In October 1997, UNRWA and other parties to the project agreed that UNRWA should appoint an international management team to prepare plans for the commissioning of the hospital. While UNRWA was finalizing the tender package for the appointment of the team, the donor in February 1998 considered that the tender should be in accordance with its procedures. As a result, the tender process had to be started all over, and the team had not been appointed as of April 1998. This further delayed the operational commencement of the hospital.

46. The Board noted that since the construction of the hospital was completed and about 60 per cent of the equipment installed, despite the delays in the operational commencement, UNRWA had incurred a cost of $5.5 million in maintaining the hospital between the period from January to December 1997 as shown in the table below:

Maintenance cost incurred by the Agency
(*United States dollars*)

Staff cost	2 933 099
Maintenance	1 182 275
Sundries	1 372 455
Total	**5 487 829**

47. The Board acknowledged the Administration's efforts to provide funding at critical points in the construction process in order to reduce costs that would have otherwise accrued pending receipt of donors' contributions.

48. According to UNRWA, it is cooperating with the other two parties to the project to develop the modalities for the commissioning and handing over the Gaza General Hospital to the local Ministry of Health. The Administration states that a memorandum of understanding has been signed by all the parties to the project.

49. **The Board recommends that UNRWA take steps to recover the amounts outstanding from donors and reimburse the General Fund the amount of $11.2 million spent on the Gaza General Hospital project.**

Project contracts

50. The Board test examined construction contracts in UNRWA and noted deficiencies in the contractors performance, inadequate supervision by UNRWA personnel and delays in the implementation of projects as discussed below.

51. The Nairab camp sewerage system project was proposed in May 1995 and was to be completed in two years. The objective of the project was to upgrade the existing sewerage system to avoid persistent flooding in the camp. The total project cost of $1,015,125 was revised downwards to $800,342 in April 1996. A donor who accepted to fund the project by June 1996 had contributed $781,938, comprising of $613,756 in November 1995 and $168,182 in June 1996. The actual construction work on the sewerage system was started in July 1997. At December 1997, the actual expenditure on the project was only $174,929.

52. The 1997 inspection reports prepared by UNWRA on the sewerage project confirmed that the contractor had no structural and site engineers and its equipment was old and inadequate. According to the reports, weak supervision by the contractor and by UNRWA project officers as well as the use of inferior quality materials had resulted in poor construction work of the sewerage system project.

53. In another contract for the construction of a health post at Ein Arik at a total cost of $148,500, the Board noted that the project, which was awarded in June 1995 and was to be completed in December 1996, had been abandoned by the contractor when it was 55 per cent completed and the contractor had been paid a total of $63,335. The contractor, however, compensated UNRWA for liquidated damages in the modest amount of $7,100. The project was awarded to another contractor in April 1997 and was completed in June 1997, a delay of 17 months. Of the contract price of $75,000, the second contractor had been paid a total amount of $66,848 at 31 December 1997.

54. In a further project for the renovation of the Gaza Waste Water Treatment Plant, the contract was awarded to a contractor at a total cost of $1.06 million in February 1995, to be completed by August 1996. The funds for the project were provided by two Member States. Despite the extension of the completion dates of the project to October and subsequently to December 1996, the contractor was not able to complete the project and

the contract was terminated in January 1997 after the contractor had been paid $797,049. Although the contract was terminated as a result of non-performance by the contractor, no liquidated damages were claimed by UNRWA contrary to the terms of the award agreement. Instead, the contractor had raised a claim of some $200,000 on UNRWA for work performed.

55. In March 1997, the contract was re-awarded to another contractor at a cost of $621,028, out of which the Agency had paid $487,884 at 31 December 1997. Although the contract was completed in September 1997, it was delayed for more than a year based on the original plan. Moreover, the total price increased by some $360,000, from $1.06 million to $1.42 million.

56. The Administration stated that delays in project implementation was an area of great concern to the Agency, and that with the staffing complement which it had proposed, there would be an improvement in the Agency's programme management.

57. **The Board recommends that UNRWA refine the procedures for the selection and award of contracts and update the vendors' register in a timely manner to ensure that only competent contractors are considered for the Agency's projects. Also, the Administration should closely supervise its contracts to ensure that contractors' work meets the required standards, that cost and time over-runs are avoided and that the clause on liquidated damages is strictly enforced.**

2. Provident Fund

Provident Fund investments

58. The Board noted the growth in the investment portfolio of the Provident Fund, from $745.8 million at the end of 1995 to $826.7 million at 31 December 1997, an increase of $80.9 million (11 per cent).

59. The Board's audit further disclosed that some Member States considered the investments of the Provident Fund as commercial and a normal profit-making activity. Consequently, these countries did not exempt the Fund from direct taxes as required under the Convention on the Privileges and Immunities of the United Nations and its organizations, which had been adopted by all Member States. At 31 December 1997, total taxes withheld by Member States on the income of the Fund amounted to $1.1 million.

60. The Administration stated that the Agency's applications for tax exemptions had been pending with the concerned Member States since April 1996 and that it would continue its efforts to obtain exemption through dialogue with the tax authorities of the Member States.

61. **The Board recommends that a decision be made by the Provident Fund on investments with the countries that do not grant tax exemption to the Fund. Also, more effective measures should be undertaken to recover the outstanding taxes withheld from the Fund.**

3. Internal audit

62. At 31 December 1997, the UNRWA Internal Audit had nine staff members – one audit chief, three senior auditors, two auditors, two assistant auditors and one clerical officer; eight staff members were based in Amman headquarters and one senior auditor was based at Gaza headquarters.

Audit manual

63. The audit manual was first revised in October 1988 and another major review was done in January 1992. Since 1992, there have been no reviews to the internal audit manual, although there have been changes in the operational systems of the Agency. **Since the audit manual serves as a guideline to the audit staff, the Board recommends that the manual be revised to take account of the changes in the Agency's operations.**

Audit coverage

64. The Board's review disclosed that there was scope for improvement in the internal audit coverage of programme management, budgetary control, accounts and financial reporting and procurement. The Board considered that efforts should be made to increase the audit coverage at the headquarters and field offices.

Training

65. During the biennium 1996–1997, Internal Audit has conducted an internal training course for its staff members. The Board considered that such training could be enhanced through other professional training programmes for which budgetary provisions will be required.

66. **The Board recommends that in order to improve the efficiency of the Internal Audit staff, UNRWA make budgetary provision for enhancing the training of its Internal Audit staff.**

4. Year 2000 issue

67. The Board's review disclosed that the Department of Administration and Finance had been entrusted with the task of managing the year 2000 issue with the Administration and General Services Division to coordinate all activities relating to year 2000 issues.

68. Although an inventory has been taken of all the application systems, UNRWA has only identified core systems that are not fully year 2000 compliant. According to the Agency, changes to the application system that are required for year 2000 compliance will be completed by September 1999.

69. **The Board recommends that UNRWA ensure that all systems are tested for year 2000 compliance, with sufficient lead time to address any deficiencies.**

5. Cases of fraud and presumptive fraud

70. UNRWA informed the Board of three cases of fraud that had come to its notice during the biennium 1996–1997. The three cases, which involved a loss to the Agency of $358,684, were perpetrated by staff members. The Administration recovered only $910, leaving a balance of $357,774 at 31 December 1997. The appointments of all three staff members were terminated, and legal action was being contemplated against one of them, whose case involved an amount of $351,889.

D. Acknowledgement

71. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Commissioner-General, senior officers of UNRWA and members of their staff.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the
United Kingdom of Great Britain and Northern Ireland

15 July 1998

Annex

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1995[a]

I. Recommendation 10 (a)

1. An improvement in financial management is warranted in view of the fact that the present balance in the working capital is not enough to discharge fully its obligations. For example, fund-raising initiatives may be intensified and monitoring and control of expenditure strengthened.

A. Measures taken by the Administration

2. The Agency is coordinating with its major donors on a much greater scale through regular meetings with the major donors in Amman. This greater coordination has improved the understanding of the major donors of the financial problems facing the Agency. The Administration had reduced its expenditures through the reduction of the number of international posts. The Administration considered that improvements to the Agency financial management and good governance is dependent on donors financial commitment to assist in reforming its systems.

B. Comments of the Board

3. While acknowledging the steps taken by the Administration, the Board noted that no appreciable improvement was achieved during the biennium. The working capital of the Agency at 31 December 1995 of $10.2 million was reduced further, to $0.39 million as at 31 December 1997.

II. Recommendation 10 (b)

4. The Agency should ensure strict adherence to its programme management procedures on acceptance and disbursement of project funds, as well as reporting on them to assure donors of the effective utilization of their contributions.

A. Measures taken by the Administration

5. The Administration has taken measures to ensure that programme management procedures for the acceptance and disbursement of project funds are complied with. The Administration has introduced a Lotus Notes System to improve project monitoring. The effectiveness in facilitating improved project reporting was dependent on reorganizing the existing financial processes and on the introduction of new information technology systems.

B. Comments of the Board

6. The system introduced to improve the Agency's programme management had not fully become operational as at 31 December 1997, for lack of adequate resources.

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[a] *Official Records of the General Assembly, Fifty-first Session, Supplement No. 5C* (A/51/5/Add.3), chap. II, para. 10.

III. Recommendation 10 (c)

7. In view of its implications for the General Fund's cash flow, the Agency may wish to review its policy of advance authorization of funds to pre-finance projects prior to receipt of contributions, by limiting its application and strengthening its monitoring. Meanwhile, to minimize the effect of advance authorizations on the General Fund the Board recommends that:

(i) Advance authorizations be given only in respect of projects which are actually ready to take off;

(ii) The implementation of projects be expedited to ensure speedy reimbursements to the General Fund.

A. Measures taken by the Administration

8. Donors have been advised of the importance of timely payments of their pledges. Advance authorization requests will only be approved based on a confirmed pledge and on evidence that the project is ready to start.

B. Comments of the Board

9. The implementation of the recommendation is ongoing. At 31 December 1997, outstanding advance authorizations from the General Fund were $49.3 million, some of which date back to 1994. The Board will continue to monitor this matter in its future audits.

IV. Recommendation 10 (d)

10. For the purpose of transparency, the recording of an unutilized balance of cash contributions as income received in advance is not consistent with the Agency's policy of recognizing income on the cash basis of accounting. In the future, cash contributions should be recognized as income in the year they are received.

A. Measures taken by the Administration

11. The necessary action has been taken to ensure that cash contributions are recognized as income in the year in which the Agency receives the contribution.

B. Comments of the Board

12. The recommendation has been implemented.

V. Recommendation 10 (e)

13. UNRWA involvement in any project should be at the very start of the planning process to provide the necessary expertise in the development of a feasible project plan and realistic implementation schedules to expedite project delivery.

A. Measures taken by the Administration

14. The Agency has formalized a new approach to allow it to concentrate more on the initial phases of project development, both internally and externally with donors. Initiatives are being taken to allow for more advanced project planning, feasibility studies, realistic

implementation scheduling and properly structured implementation monitoring plans. These activities were being revised by a reporting system to keep donors informed of their contributions' utilization by the Agency.

B. Comments of the Board

15. The Agency has put in place procedures where UNRWA involvement in any project starts from the planning process. The inadequate staffing of the External Relations Office has affected the effective implementation of the recommendation.

VI. Recommendation 10 (f)

16. Monitoring and reporting of deliveries of in-kind donations to Gaza General Hospital should be effectively coordinated between headquarters, Vienna and the field office, Gaza, to facilitate their prompt accounting.

A. Measures taken by the Administration

17. Construction of the hospital has been completed. On 12 October 1997, a memorandum of understanding was signed by UNRWA and other parties to the project covering agreements reached on the steps needed to put the hospital into operation. Pursuant to the memorandum, a project board was formed with representatives of each of the parties to guide the completion of the hospital project. The project board has approved terms of reference for an international management team which will be tendered for and contracted by the donor to bring the hospital into full operation. Part of the team's functions will be to coordinate, monitor and report to the project board and UNRWA on any outstanding donations-in-kind.

B. Comments of the Board

18. The Board's comments on this issue are discussed in the current report.

VII. Recommendation 10 (g)

19. To improve planning with appropriate consideration for sustainability, the Agency should develop a more effective system of consultation and coordination with all parties concerned.

A. Measures taken by the Administration

20. UNRWA has taken the decision to establish a Policy Analysis Unit and recruitment for posts in the Unit is now under way. The work of the Unit will strengthen the Agency's planning capabilities and enhance the decision-making process. UNRWA is also seeking external technical expertise to assist in planning in the education programme, the Agency's largest area of activity. These efforts can be expected to have a positive downstream effect on sustainability, consultation and coordination, which will have a positive effect on project activities.

B. Comments of the Board

21. The Board will keep this matter under review.

Chapter III
Audit opinion

We have audited the accompanying financial statements, numbered I to XXVIII, schedules 1 to 22 and the supporting notes of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1997. These financial statements are the responsibility of the Commissioner-General. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all respects, the financial position at 31 December 1997 and the results of operations and cash flows for the period then ended in accordance with the Agency's stated accounting policies set out in note 1 of the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have also issued a long form report on our audit of the United Nations statements, as provided for in the Financial Regulations.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

15 July 1998

Chapter IV
Certification of the financial statements

19 April 1998

I certify that the appended financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, numbered I to XXVIII, are correct.

(*Signed*) Douglas W. **Moore**
Officer-in-Charge
Finance Department
United Nations Relief and Works Agency
for Palestine Refugees in the Near East

Chapter V

Financial statements for the biennium ended 31 December 1997

Statement I

Budget and expenditure for the biennium ended 31 December 1997

All funds

(United States dollars)

GENERAL FUND	Budget			Expenditure		
	Cash	in kind	Total	Cash	in kind	Total
Education Services						
Elementary Education	160,490,362	151,151	160,641,513	155,620,424	156,981	155,777,405
Preparatory Education	109,593,389	93,949	109,687,338	99,918,187	96,384	100,014,571
Vocational & Prof. Training	21,020,497	857,016	21,877,513	18,555,337	446,121	19,001,458
Other Activities	9,291,825	1,105,582	10,397,407	9,221,907	994,920	10,216,827
Subtotal	300,396,073	2,207,698	302,603,771	283,315,855	1,694,406	285,010,261
Health Services						
Medical Services	62,768,590	2,033,577	64,802,167	57,877,051	1,109,636	58,986,687
Environmental Sanitation	18,636,808	138,000	18,774,808	17,709,831	138,311	17,848,142
Nutrition & Supplementary Feeding	132,955	14,517,882	14,650,837	237,813	-	237,813
Dept. of Environmental Affairs	679,354	350,400	1,029,754	505,975	165,696	671,671
Subtotal	82,217,707	17,039,859	99,257,566	76,330,670	1,413,643	77,744,313
Relief & Social Sevices						
Relief Services	19,955,633	28,870,963	48,826,596	18,272,114	25,965,585	44,237,699
Social Services	3,342,568	31,746	3,374,314	2,867,173	26,328	2,893,501
Subtotal	23,298,201	28,902,709	52,200,910	21,139,287	25,991,913	47,131,200
General Protection & Emergency Service	1,070,145	4,034	1,074,179	1,013,248	4,034	1,017,282
Income Generation	2,247,897	-	2,247,897	1,309,862	-	1,309,862
Operational Services						
Supply & Transport Services	28,042,883	3,458,387	31,501,270	15,543,996	1,446,718	16,990,714
Architectural & Engin. Services	13,234,925	-	13,234,925	10,221,237	-	10,221,237
Subtotal	41,277,808	3,458,387	44,736,195	25,765,233	1,446,718	27,211,951
Common Services						
General Management	31,438,431	156,790	31,595,221	27,077,707	129	27,077,836
Administrative Services	90,847,896	10,486	90,858,382	22,256,571	8,182	22,264,753
Subtotal	122,286,327	167,276	122,453,603	49,334,278	8,311	49,342,589
Excess Valuation[a]	-	-	-	-	-	-
TOTAL GENERAL FUND	**572,794,158**	**51,779,963**	**624,574,121**	**458,208,433**	**30,559,025**	**488,767,458**

	Budget			Expenditure		
	Cash	in kind	Total	Cash	in kind	Total
FUNDED ONGOING ACTIVITIES						
Education Services	9,457,090	918	9,458,008	9,409,205	-	9,409,205
Health Services	8,240,665	-	8,240,665	963,121	11,542,633	12,505,754
Relief & Social Services	6,618,961	454,525	7,073,486	6,380,589	-	6,380,589
Income Generation	-	-	0	-	-	-
Operational Services	105,991	7,328,802	7,434,793	7,015,281	-	7,015,281
Common Services	720,361	-	720,361	36,230	-	36,230
TOTAL ONGOING ACTIVITIES	**25,143,068**	**7,784,245**	**32,927,313**	**23,804,426**	**11,542,633**	**35,347,059**
CAPITAL & SPECIAL PROJECTS						
Education Services	4,309,416	-	4,309,416	2,497,834	-	2,497,834
Health Services	891,674	-	891,674	643,200	-	643,200
Relief & Social Services	473,553	-	473,553	366,128	-	366,128
Income Generation	57,285	-	57,285	1,731	-	1,731
General Protection & Emergency Service	302,692	-	302,692	173,548	-	173,548
Operational Services	43,397	-	43,397	105,816	-	105,816
Common Services	652,751	-	652,751	491,210	-	491,210
TOTAL CAPITAL & SPECIAL PROJECTS	**6,730,768**	-	**6,730,768**	**4,279,467**	0	**4,279,467**
TOTAL REGULAR PROGRAMME	**604,667,994**	**59,564,208**	**664,232,202**	**486,292,326**	**42,101,658**	**528,393,984**
EXTRORD. MEASURES LEB. & OCC TERR. (All Funds)	**5,123,182**	**2,143,064**	**7,266,246**	**3,101,687**	-	**3,101,687**
EXPANDED PROG. OF ASSISTANCE	**11,063,293**	-	**11,063,293**	**8,017,095**	**237,921**	**8,255,016**
GAZA GENERAL HOSPITAL	**23,508,734**	-	**23,508,734**	**17,275,417**	**6,310,930**	**23,586,347**
PEACE IMPLEMENTATION PROGRAMME	**116,251,389**	-	**116,251,389**	**74,432,389**	-	**74,432,389**
HEADQUARTERS RELOCATION TO GAZA	**7,085,864**	-	**7,085,864**	**13,763,801**	-	**13,763,801**
LEBANON APPEAL	**5,666,560**	-	**5,666,560**	-	-	-
GRAND TOTAL	**773,367,016**	**61,707,272**	**835,074,288**	**602,882,715**	**48,650,509**	**651,533,224**

[a] Excess valuation represents the difference between donors' valuations and market value.

Statement II

Income and expenditure for the biennium ended 31 December 1997

All funds

(United States dollars)

TOTAL 1995		General Fund	Project Funds: Funded Ongoing Activities	Project Funds: Capital and Special Projec	EMLOT (All Funds)	Total Regular & EMLOT	EPA	Gaza General Hospital	PIP	Lebanon Appeal	HQ Relocation To Gaza	TOTAL
	INCOME											
489,509,657	Governments (Schedules 2,3,7,8,9,10,11,12,13,14&15)	379,733,731	10,837,946	2,804,556	1,820,359	395,196,592	691,768	9,338,009	68,372,756	7,727,695	4,582,440	485,909,260
169,084,677	Inter-Governmental Organizations (Schedules 2,3,7,8,9,10,11,12,13,14&15)	76,203,419	25,182,963	577,636	290,191	102,254,209	294,537	8,367,514	830,979	0	-	111,747,239
25,297,359	U.N. Organizations (Schedules 2,3,7,8,9,10,11,12,13,14&15)	25,764,445	-	-	-	25,764,445	272,828	-	82,500	-	-	26,119,773
1,973,569	Non-Governmental Organizations (Schedules 2,3,7,8,9,10,11,12,13,14&15)	344,473	131,250	127,883	0	603,606	432,429	-	224,866	0	-	1,260,901
1,358,936	Other Sources (Schedules 2,3,7,8,9,10,11,12,13,14&15)	1,099,228	3,523	0	0	1,102,751	-	-	9,447	-	-	1,112,198
18,387,468	Miscellaneous Income (Schedule 4)	4,859,738	-	644,879	-	5,504,617	740,228	-	14,855	0	-	6,259,700
(856,412)	Adjust. to prior years' income (Schedule 5)	3,443,382	-	-	-	3,443,382	-	-	-	-	-	3,443,382
(302,197)	Exchange rate gains	(2,071,711)	-	-	-	(2,071,711)	-	-	-	-	-	(2,071,711)
704,453,057	TOTAL	489,376,705	36,155,682	4,154,954	2,110,550	531,797,891	2,431,790	17,705,523	69,535,403	7,727,695	4,582,440	633,780,742
678,810,793	**EXPENDITURE**	488,767,457	35,347,059	4,279,467	3,101,687	531,495,670	8,255,016	23,586,347	74,432,389	0	13,763,801	651,533,223
25,642,264	CROSS EXCESS OF INCOME OVER EXPENDITURE	609,248	808,623	(124,513)	(991,137)	302,221	(5,823,226)	(5,880,824)	(4,896,986)	7,727,695	(9,181,361)	(17,752,481)
	Reserve for Emergencies and Other Contingencies	-	-	-	-	-	-	-	-	-	-	-
25,642,264	NET EXCESS OF EXPENDITURE OVER INCOME	609,248	808,623	(124,513)	(991,137)	302,221	(5,823,226)	(5,880,824)	(4,896,986)	7,727,695	(9,181,361)	(17,752,481)

Statement III

Assets and liabilities at 31 December 1997

All funds

(United States dollars)

TOTAL 1995		General Fund	Project Funds: Funded Ongoing Activities	Project Funds: Capital and Special Projects	Total Regular	EPA	Gaza General Hospital	Lebanon Appeal	PLP	HQ Relocation To Gaza	TOTAL
	ASSETS										
83,966,037	Cash on Hand and in Banks	(33,130,599)	2,345,933	4,640,112	(26,144,554)	5,546,635	780,512	7,786,906	36,634,929	-	24,604,428
11,223,245	Accounts Receivable after provision for uncollectible amounts	21,968,495	-	-	21,968,495	-	-	-	-	-	21,968,495
8,449,688	Prepaid expenses and advances to suppliers	853,529	27,484	1,366,528	2,247,541	2,069,228	241,075	-	5,440,950	-	9,998,794
1,868,675	Production units inventory	1,911,686	-	-	1,911,686	-	-	-	-	-	1,911,686
-	Due from Project Funds	-	-	-	-	-	-	-	-	-	-
32,369,860	(Statements IX,XIII,XV,XVII , XIX & XXI)	31,405,624	-	-	31,405,624	-	-	-	-	-	31,405,624
-	Due from Area Staff Provident Fund	2,380,841	-	-	2,380,841	-	-	-	-	-	2,380,841
92,831	Food Commodoties loaned	92,831	-	-	92,831	-	-	-	-	-	92,831
137,970,336		25,482,407	2,373,417	6,006,640	33,862,464	7,615,863	1,021,587	7,786,906	42,075,879	-	92,362,699
	LIABILITIES AND RESERVES										
	Liabilities										
14,096,427	Accounts Payable	6,752,162	136,742	370,840	7,259,744	144,316	1,612,416	-	1,305,423	14,576	10,336,475
3,026,176	Provision for unliquidated obligations	943,861	59,742	-	1,003,603	(213)	-	-	-	23,226	1,026,616
18,798,014	Provision for Goods-in-Transit	5,523,839	358,973	36,423	5,919,235	36,157	31,211	-	1,071,257	29,098	7,086,958
4,611,171	Provision for carry forwards	613,212	38,939	-	652,151	-	-	-	-	24,567	676,718
16,779,118	Income received in advance	11,259,781	-	-	11,259,781	-	-	-	-	-	11,259,781
32,369,860	Due to General Fund		3,518,092	992,717	4,510,809	8,413,460	10,450,391	-	2,480,178	5,550,786	31,405,624
12,917	Due to Area Staff Provident Fund	-	-	-	-	-	-	-	-	-	-
89,693,683	TOTAL LIABILITIES	25,092,855	4,112,488	1,399,980	30,605,323	8,593,720	12,094,018	-	4,856,858	5,642,253	61,792,172
10,155,398	Working Capital / Operational Reserves (Statement VII)	389,552	-	-	389,552	-	-	-	-	-	389,552
6,500,000	Reserve for Emergencies and Other Contingencies	-	-	-	-	-	-	-	-	-	-
1,800,000	Reserve for Non Construction Costs - Gaza General Hospital	-	-	-	-	-	-	-	-	-	-
29,821,255	Fund Balances (Statements IX,XIII,XV,XVII ,XIX &XXI)	-	(1,739,071)	4,606,660	2,867,589	(977,857)	(11,072,431)	7,786,906	37,219,021	(5,642,253)	30,180,975
137,970,336		25,482,407	2,373,417	6,006,640	33,862,464	7,615,863	1,021,587	7,786,906	42,075,879	-	92,362,699

Statement IV

Liquidity position (consolidated) at 31 December 1997

All funds

(United States dollars)

1995	Cash Flow From Operating Activities	1996/97
7,271,562	Net Excess/(Shortfall) of Income Over Expenditure	(24,012,181)
3,544,113	Add/(Deduct) prior years adjustment to fund balance	46,353
10,815,675	Total	(23,965,828)
(6,055,432)	(Increase)/Decrease in Account Receivable	(12,294,356)
(484,386)	(Increase)/Decrease in Inventory	(43,011)
3,961,825	Increase/(Decrease) Accounts Payable	(3,759,952)
(189,823)	Increase/(Decrease) in Unliquidated Obligations	(1,999,560)
12,023,025	Increase/(Decrease) in Goods in Transit	(11,711,056)
(6,821,702)	Increase/(Decrease) in Carry Forwards	(3,934,453)
3,583,731	Increase/(Decrease) in Income Received in Advance	(5,519,337)
(120,763)	Increase/(Decrease) in Sums due to Provident Fund	(2,393,756)
16,712,150	**Net Cash From Operational Activities**	(65,621,309)
	Cash Flow From Other Sources	
10,622,227	Interest Income	3,651,152
7,748,475	Sales & Other Income	2,608,548
18,370,702		6,259,700
35,082,852	Net Income/(Decrease)in Cash	(59,361,609)
48,883,185	Cash, Beginning of Period	83,966,037
83,966,037	Cash, End of Period	24,604,428

Statement V

Income and expenditure for the biennium ended 31 December 1997

General Fund

(United States dollars)

1994-1995		1996-1997		
		Cash	In Kind	Total
	INCOME			
494,020,840	Payments and deliveries received (Schedules 2 & 3)	452,591,107	30,554,189	483,145,296
17,829,171	Miscellaneous Income (Schedule 4)	4,859,738	-	4,859,738
(16,530,566)	Adjustments to Prior Years Income and Expenditure (Schedule 5)	3,443,382	-	3,443,382
(302,197)	Exchange Rate Gains	(2,071,711)	-	(2,071,711)
495,017,248		458,822,516	30,554,189	489,376,705
	EXPENDITURE			
495,017,248	General Fund (Schedule 1)	457,982,022	30,785,435	488,767,457
(37,422,770)	Gross surplus/(deficit)	840,494	(231,246)	609,248
	Less other Adjustement			
-	Reserve for Emergencies and Other contingencies	-	-	-
(37,422,770)	Net surplus/(deficit)	840,494	(231,246)	609,248

Statement VI

Assets and liabilities at 31 December 1997

General Fund

(United States dollars)

1994–1995			1996–1997
	ASSETS		
19,256,719	Cash on Hand and in Banks		(33,130,599)
	Accounts Receivable	38,190,446	
11,223,245	Less: Provision for uncollectible amounts	(16,221,951)	21,968,495
1,934,256	Prepaid expenses and advances to suppliers		853,529
1,868,675	Production Units Inventory		1,911,686
32,369,860	Due from Project Funds (Statements IX,XIII, XV, XVII & XIX)		31,405,624
-	Due from Area Staff Provident Fund		2,380,841
92,831	Food Commodities Loaned		92,831
66,745,586			25,482,407
	LIABILITIES AND RESERVES		
	LIABILITIES		
9,805,527	Accounts Payable		6,752,162
2,829,308	Provision for Unliquidated Obligations		943,861
15,179,082	Provision for goods-in-transit		5,523,839
3,684,236	Provision for items carried forward to next year		613,212
16,779,118	Income received in advance		11,259,781
12,917	Due to Area Staff Provident Fund		
48,290,188			25,092,855
	RESERVES		
10,155,398	Working Capital / Operating Reserve (Statement VII)		389,552
6,500,000	Emergencies and Other Contingencies		-
1,800,000	Non Construction Costs - Gaza Hospital		-
66,745,586			25,482,407

Statement VII

Working capital (operating reserve) for the biennium ended 31 December 1997

General Fund

(United States dollars)

1994–1995		1996–1997
(5,518,756)	Balance as at 1 January	10,155,398
	Add/(Less):	
15,674,154	Net surplus/(deficit)	609,248
-	Reserves no longer required	8,300,000
-	Accumulated deficit balance on EMLOT	(18,675,094)
10,155,398		389,552

Schedule 1

Expenditure for the biennium ended 31 December 1997

General Fund

(United States dollars)

Programme	Cash	In Kind	Total
EDUCATION SERVICES			
Elementary Education	155,620,424	156,981	155,777,405
Preparatory Education	99,918,187	96,384	100,014,571
Vocational & Prof. Training			
Training conducted in UNRWA centres:			
Gaza Vocational Training Centre	2,441,929	26,797	2,468,726
Siblin Training Centre	3,409,725	16,719	3,426,444
Damascus Vocational Training Centre	1,747,988	40,414	1,788,402
Wadi Seer Training Centre	3,635,544	48,661	3,684,205
Amman Training Centre	2,923,119	30,108	2,953,227
Kalandia Vocational Training Centre	3,070,980	38,469	3,109,449
Ramallah Training Centre	83,585	101,761	185,346
Training subsidized outside UNRWA centres:			
Trade Training	3,602	-	3,602
University Education:			
University Scholarships - Gaza	96,000	-	96,000
University Scholarships - Lebanon	16,200	-	16,200
University Scholarships - Syria	32,773	-	32,773
University Scholarships - Jordan	165,942	-	165,942
University Scholarships - West Bank	53,000	-	53,000
Other Vocational Training Costs	8,923	-	8,923
Placement Services	125,214	-	125,214
Common Training Costs	740,813	143,192	884,005
Other Activities	9,221,907	994,920	10,216,827
Total, Education Services	283,315,855	1,694,406	285,010,261

Programme	Cash	In Kind	Total
HEALTH SERVICES			
Medical Services			
Pharmacy Services	822,975	11,856	834,831
Laboratory Services	2,271,180	127,518	2,398,698
Health Services	31,984,000	228,418	32,212,418
Maternity Centres	585,339	6,549	591,888
Mental Health	346,429	-	346,429
Dental Care	2,814,012	100	2,814,112
School Health Services	742,299	-	742,299
Health Education	557,483	-	557,483
General Hospitals	10,141,714	9,168	10,150,882
Qalqilia Hospital	1,364,589	18,616	1,383,205
Augusta Victoria Hospital	2,472,865	-	2,472,865
Administration	3,634,530	707,411	4,341,941
Other Costs	139,636	-	139,636
Environmental Sanitation			
Surface Water Drainage	246,373	-	246,373
Refuse and Sewage Disposal	15,583,919	337	15,584,256
Water Supply	924,232	137,974	1,062,206
Insect and Rodent Control	200,525	-	200,525
Administration	714,594	-	714,594
Maintenance of Premises	40,006	-	40,006
Other Costs	182	0	182
Nutrition and Supplementary Feeding	237,813	-	237,813
Environmental Affairs	505,975	165,696	671,671
Total, Health Services	76,330,670	1,413,643	77,744,313
RELIEF AND SOCIAL SERVICES			
Relief Services			
Cost of supllies and related distribution	8,366,420	25,753,001	34,119,421
Quality Control	61,592	5,546	67,138
Eligibility and Registration	2,105,471	29,336	2,134,807
Camp Services	402,533	177,330	579,863
Administration	7,062,585	372	7,062,957
Other Costs	273,513	-	273,513
Social Services			
Social Case Work	-	-	-
Community Development	34,672	17,242	51,914
Inst. Training and Care	307,022	-	307,022
Skill Training	262,299	875	263,174
Women's Activities	1,502,067	47	1,502,114
Community Centres for the Disabled	246,973	-	246,973
Income Generating Projects	513,754	-	513,754
Other Costs	386	8,164	8,550
Total, Relief and Social Services	21,139,287	25,991,913	47,131,200
GENERAL PROTECTION & EMERGENCY SERVICES	1,013,248	4,034	1,017,282
INCOME GENERATION	1,309,862	-	1,309,862

Programme	Cash	In Kind	Total
OPERATIONAL SERVICES			
Supply and Transport Services			
Purchase of Supplies for Inventory	(10,637,545)	1,390,233	(9,247,312)
Supply Warehousing	4,262,779	27,008	4,289,787
Vehicle Miantenance	1,996,456	689	1,997,145
Passenger Transport	8,388,388	99	8,388,487
Freight Transport	4,493,643	23,769	4,517,412
Port Operations	1,626,174	-	1,626,174
Administration	5,334,973	4,920	5,339,893
Other Costs	79,128	-	79,128
Architectural & Engeneering Services	10,221,237	-	10,221,237
Total, Operational Services	25,765,233	1,446,718	27,211,951
COMMON SERVICES			
General Management			
Agency Administration	2,910,847	0	2,910,847
Field Office Administration	5,779,630	-	5,779,630
Area Administration	2,846,483	0	2,846,483
Camp Services Administration	1,452,551	129	1,452,680
Public Information Services	2,661,826	-	2,661,826
External Relations	2,050,110	-	2,050,110
Programme Planing & Evaluation Services	273,896	-	273,896
Internal and Externsl Audit Services	1,376,592	-	1,376,592
Legal Services	2,276,095	-	2,276,095
Protective Services	4,415,339	-	4,415,339
New York Liaison Office	477,016	-	477,016
Cairo Office	106,266	-	106,266
Project Unit	451,056	-	451,056
Provident Fund Secretariat	0	-	-
Other Costs	0	-	-
Administration			
Administration & Human Resources	4,787,478	-	4,787,478
Administrative Services	9,431,666	216	9,431,882
Finance Services	8,697,168	806	8,697,974
Information Systems Office	5,814,810	7,160	5,821,970
Information Systems Strategy	207,557	-	207,557
Compensation & Management Services	899,472	-	899,472
Recruitement &Staff Development Division	1,406,323	-	1,406,323
Joint Appeals Board	77,853	-	77,853
Income from Programme Support Costs	(9,068,176)	-	(9,068,176)
Other Costs	2,420	-	2,420
Total, Common Services	49,334,278	8,311	49,342,589
Excess Valuation	-	-	-
GRAND TOTAL	458,208,433	30,559,025	488,767,458

Schedule 2

Report on cash contributions at 31 December 1997

General Fund

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
United States						
External management study on move of headquarters to the region	$	200 000	200 000	200 000	—	200 000
Total				**200 000**	—	**200 000**
Australia						
1996 regular programme ($A 2.9 million)	$	2 153 250	2 153 250	2 153 250	—	2 153 250
1997 regular programme	$	2 037 850	2 037 850	2 037 850	—	2 037 850
Austria						
Second and third instalments against pledge for regular programme	$	250 000	250 000	250 000	—	250 000
Paid 25 March 1996: 1996 regular programme	$	100 000	100 000	100 000	—	100 000
1996 regular programme	$	150 000	150 000	150 000	—	150 000
1997 regular programme	$	4 900 000	4 900 000	397 500	—	397 500
Bahrain						
1997 regular programme	$	15 000	15 000	15 000	—	15 000
1996 regular programme	$	15 000	15 000	15 000	—	15 000
Belgium						
1996 regular programme	$	755 364	755 364	755 364	—	755 364
1997 regular programme	$	638 618	638 618	638 618	—	638 618
Brazil						
Balance at 1 January 1996: 1995 pledge for regular programme	$	50 000	—	—	50 000	50 000
Canada						
1997 regular programme	Can$	10 000 000	10 000 000	7 246 377	—	7 246 377
Regular programme	Can$	10 999 915	10 999 915	8 029 135	—	8 029 135
Chile						
1995 and 1996 regular budget	$	10 000	10 000	10 000	—	10 000
Regular programme	$	15 000	15 000	15 000	—	15 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
China						
1997 regular programme	$	60 000	60 000	60 000	—	60 000
Pledging Conference: for regular programme	$	60 000	60 000	60 000	—	60 000
Colombia						
1997 regular programme	$	2 500	2 500	2 500	—	2 500
1996 regular programme	$	2 428	2 428	2 428	—	2 428
Cyprus						
1997 regular programme	$	10 000	10 000	10 000	—	10 000
1996 regular programme	$	2 310	2 310	2 310	—	2 310
Czech Republic						
1997 regular programme	$	16 879	16 879	16 879	—	16 879
Pledging Conference for 1996 regular programme C 500 000	$	18 943	18 943	18 943	—	18 943
Denmark						
Regular programme	$	1 576 596	1 576 596	1 576 596	—	1 576 596
1997 regular programme	DKr	23 000 000	23 000 000	3 495 441	—	3 495 441
Pledged at Amman major donors' meeting on 23 September 1996 for General Fund	DKr	10 000 000	10 000 000	1 709 402	—	1 709 402
1996 regular programme	DKr	9 000 000	9 000 000	1 598 579	—	1 598 579
Egypt						
1997 regular programme	$	10 000	10 000	10 000	—	10 000
Balance at 1 January 1996: 1995 Pledging Conference for regular programme	LE	20 000	—	—	5 935	5 935
Finland						
Regular programme	$	1 465 969	1 465 969	1 465 969	—	1 465 969
1997 regular programme	Fmk	10 000 000	10 000 000	1 916 076	—	1 916 076
Regular programme	Fmk	3 000 000	3 000 000	587 774	—	587 774
France						
1997 regular programme	FF	9 500 000	9 500 000	1 626 712	—	1 626 712
Additional for 1997 regular programme	FF	1 500 000	1 500 000	261 324	—	261 324
Second payment	FF	1 000 000	1 000 000	204 082	—	204 082
Pledged at Amman major donors' meeting for 1996 regular programme	FF	11 500 000	11 500 000	2 248 949	—	2 248 949

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Germany						
1997 regular programme for health/education programme	DM	5 600 000	5 600 000	3 111 111	—	3 111 111
1997 regular programme	DM	2 250 000	2 250 000	1 339 286	—	1 339 286
1997 regular programme, part of DM 1.75 million	DM	950 000	950 000	542 857	—	542 857
Additional for 1997 education programme	DM	300 000	300 000	176 471	—	176 471
Additional for 1997 education programme	DM	800 000	800 000	465 116	—	465 116
Pledging Conference: for 1996 regular programme	DM	3 500 000	3 500 000	2 348 990	—	2 348 990
Health/education programme	DM	6 400 000	6 400 000	4 183 007	—	4 183 007
Greece						
1997 regular programme	$	100 000	100 000	100 000	—	100 000
Pledging Conference: for 1996 regular programme	$	100 000	100 000	100 000	—	100 000
Holy See						
1997 regular programme	$	20 000	20 000	20 000	—	20 000
Pledging Conference: for 1996 regular programme	$	20 000	20 000	20 000	—	20 000
Iceland						
Balance at 1 January 1996: 1995 regular programme	$	16 000	16 000	16 000	—	16 000
India						
1997 regular programme	$	6 257	6 257	6 257	—	6 257
Pledging Conference: for 1996 regular programme	Rs	225 000	225 000	6 238	—	6 238
Indonesia						
1997 regular programme	$	15 000	—	—	15 000	15 000
1997 regular programme	$	25 000	25 000	25 000	—	25 000
Pledging Conference: for 1996 regular programme	$	25 000	25 000	25 000	—	25 000
Iran (Islamic Republic of)						
Pledged and paid in 1996 for 1995	$	26 400	26 400	26 400	—	26 400
Ireland						
1997 regular programme	$	586 275	586 275	586 275	—	586 275
Additional for 1997 regular programme	$	74 875	74 875	74 875	—	74 875
Pledging Conference: for 1996 regular programme	$	545 405	545 405	545 405	—	545 405
Pledged at Amman major donors' meeting: additional for 1996 regular budget	$	99 990	99 990	99 990	—	99 990

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Italy						
Pledged for 1996 regular programme	Lit	6 000 000 000	6 000 000 000	3 934 426	—	3 934 426
1997 regular programme	Lit	5 000 000 000	5 000 000 000	2 808 989	—	2 808 989
Additional for 1996 regular budget	Lit	330 000 000	330 000 000	197 500	—	197 500
Additional for 1997 regular programme	Lit	1 500 000 000	—	—	842 697	842 697
Japan						
Part of $15 million pledged for the regular programme	$	10 000 000	10 000 000	10 000 000	—	10 000 000
1997 regular programme	$	10 000 000	10 000 000	10 000 000	—	10 000 000
Kuwait						
1997 regular programme	$	1 500 000	1 500 000	1 500 000	—	1 500 000
Balance at 1 January 1996: 1995 regular programme	$	1 500 000	1 500 000	1 500 000	—	1 500 000
Pledging Conference: for 1996 regular programme	$	1 500 000	1 500 000	1 500 000	—	1 500 000
Luxembourg						
1997 regular programme	$	143 678	143 678	143 678	—	143 678
Pledging Conference: for 1996 regular programme	$	159 594	159 594	159 594	—	159 594
Malaysia						
1997 regular programme	$	10 000	10 000	10 000	—	10 000
Additional for 1997 regular programme	$	10 000	10 000	10 000	—	10 000
1996 regular programme	$	10 000	10 000	10 000	—	10 000
Maldives						
1997 regular programme	$	1 000	1 000	1 000	—	1 000
Pledging Conference: for 1996 regular programme	$	1 000	1 000	1 000	—	1 000
Malta						
1997 regular programme	$	2 845	2 845	2 845	—	2 845
1996 regular programme	$	3 000	3 000	3 000	—	3 000
Mexico						
1997 regular programme	$	3 000	3 000	3 000	—	3 000
Regular programme	$	3 000	3 000	3 000	—	3 000
Monaco						
1997 regular programme	FF	25 000	25 000	4 401	—	4 401
Pledging Conference: for 1996 regular programme	FF	33 880	33 880	6 776	—	6 776
Morocco						
Pledging Conference: for 1996 regular programme	$	26 237	—	—	26 237	26 237

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Netherlands						
Cash from the Netherlands embassy in the Syrian Arab Republic for upgrading kindergarten	$	18 632	18 632	18 632	—	18 632
First two instalments for 1996 regular programme	$	46 875 000	46 875 000	4 507 212	—	4 507 212
Third instalment for 1996 pledge	$	15 623 000	15 623 000	1 473 868	—	1 473 868
Pledged at Amman major donors' meeting for 1996 General Fund	$	18 750 000	18 750 000	1 802 885	—	1 802 885
1997 regular programme	f.	10 000 000	7 500 000	3 961 331	1 274 271	5 235 602
Additional 1997 regular programme	f.	3 000 000	3 000 000	1 507 538	—	1 507 538
Balance at 1 January 1996: additional contribution for 1995 regular programme	f.	1 000 000	1 000 000	621 118	—	621 118
New Zealand						
1997 regular programme	$	139 280	139 280	139 280	—	139 280
Pledging Conference: for 1996 regular programme	$	1 380 740	1 380 740	132 763	—	132 763
Norway						
Additional pledged at Amman major donors' meeting for 1996 regular programme	$	1 000 000	1 000 000	1 000 000	—	1 000 000
1997 regular programme	NKr	85 000 000	85 000 000	11 950 544	—	11 950 544
Pledging Conference: for 1996 regular programme	NKr	68 450 000	68 450 000	10 450 382	—	10 450 382
Pakistan						
1996 regular budget	$	17 595	17 595	17 595	—	17 595
Philippines						
1997 regular programme	$	10 000	10 000	10 000	—	10 000
Pledging Conference: for 1996 regular programme	$	2 000	2 000	2 000	—	2 000
Portugal						
1997 regular programme	$	25 000	25 000	25 000	—	25 000
Pledging Conference: for 1996 regular programme	$	25 000	25 000	25 000	—	25 000
Republic of Korea						
1997 regular programme	$	99 988	99 988	99 988	—	99 988
Pledging Conference: for 1996 regular programme	$	100 000	100 000	100 000	—	100 000
Saudi Arabia						
1997 regular programme	$	1 200 000	1 200 000	1 200 000	—	1 200 000
Additional for 1997 regular programme	$	600 000	600 000	600 000	—	600 000
1996 regular programme	$	1 200 000	1 200 000	1 200 000	—	1 200 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Senegal						
Regular programme	$	2 410	2 410	2 410	—	2 410
South Africa						
1997 regular programme	$	5 000	5 000	5 000	—	5 000
Pledging Conference: for 1996 regular programme	$	5 000	5 000	5 000	—	5 000
Spain						
Additional for 1997 regular programme	$	487 022	—	—	487 022	487 022
1997 regular programme	S	33 338 890	33 338 890	2 732 696	—	2 732 696
Pledging Conference: for 1996 regular programme	S	33 118 066	33 118 066	3 184 429	—	3 184 429
Additional for 1996 regular budget	Ptas	200 000 000	200 000 000	1 389 526	—	1 389 526
Sri Lanka						
1997 regular programme	$	2 053	2 053	2 053	—	2 053
Pledging Conference: for 1996 regular programme	$	2 000	2 000	2 000	—	2 000
Sweden						
1997 regular programme	SKr	135 000 000	135 000 000	17 409 752	—	17 409 752
1995 regular budget	SKr	25 000 000	25 000 000	3 781 403	—	3 781 403
1996 General Fund	SKr	110 000 000	110 000 000	16 638 175	—	16 638 175
Switzerland						
Balance at 1 January 1996: international transport and handling costs	$	616 799	616 799	616 799	—	616 799
Transport and distribution costs for donated instant milk and cereal mix for babies	$	34 125	34 125	34 125	—	34 125
Transport and distribution costs of donated flour (1996)	$	449 010	449 010	449 010	—	449 010
1997 regular programme	Sw F	4 000 000	4 000 000	2 702 703	—	2 702 703
1997 for general fund activities in Lebanon	Sw F	2 800 000	2 800 000	1 931 034	—	1 931 034
Pledging Conference: for 1996 regular programme	Sw F	4 200 000	4 200 000	3 360 000	—	3 360 000
Syrian Arab Republic (Ministry of Health)						
Safety box and ice-pack for vaccine carriers	$	4 834	4 834	4 834	—	4 834
Thailand						
1997 regular programme	$	30 000	30 000	30 000	—	30 000
Pledging Conference: for 1996 regular programme	$	30 000	30 000	30 000	—	30 000
Trinidad and Tobago						
1997 regular programme, for education	$	2 393	2 393	2 393	—	2 393
1996 regular programme, for education	$	2 502	2 502	2 502	—	2 502

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Tunisia						
1997 regular programme	D	12 000	—	—	12 410	12 410
Balance at 1 January 1996: 1994 regular programme	D	12 000	—	—	12 793	12 793
Balance at 1 January 1996: 1995 regular programme	D	12 000	12 000	12 793	—	12 793
Pledging Conference: for 1996 regular programme	D	12 000	—	—	12 793	12 793
Turkey						
1997 regular programme	$	125 000	—	—	125 000	125 000
Balance at 1 January 1996: 1995 regular programme	$	125 000	125 000	125 000	—	125 000
Pledging Conference: for 1996 regular programme	$	125 000	125 000	125 000	—	125 000
United Arab Emirates						
1997 regular programme (Dh 1,835,500)	$	500 000	500 000	500 000	—	500 000
1997 for 1996 regular programme	$	500 000	500 000	500 000	—	500 000
Balance at 1 January 1996: Pledging Conference: 1993 regular programme	$	500 000	500 000	500 000	—	500 000
1994 regular budget	$	500 000	500 000	500 000	—	500 000
1995 regular budget	$	500 000	500 000	500 000	—	500 000
United Kingdom						
Additional for 1996 regular programme	$	1 000 000	1 000 000	1 000 000	—	1 000 000
1997 regular programme	£	2 440 000	2 440 000	3 935 484	—	3 935 484
1998 regular programme	£	3 000 000	—	—	5 000 000	5 000 000
First instalment received in 1996 for 1997 regular budget	£	3 000 000	3 000 000	4 665 630	—	4 665 630
Additional for 1997 regular programme	£	580 000	580 000	966 667	—	966 667
Pledged at Amman major donors' meeting	£	1 000 000	1 000 000	1 555 210	—	1 555 210
Advance for 1996	$	4 761 905	4 761 905	4 761 905	—	4 761 905
1996 regular programme	£	3 000 000	3 000 000	4 615 385	—	4 615 385
Balance at 1 January 1996: final tranche against 1994 pledge for regular programme	£	250 000	—	—	384 615	384 615
United States						
1997 regular programme	$	5 000 000	5 000 000	5 000 000	—	5 000 000
1997 regular programme	$	70 000 000	70 000 000	70 000 000	—	70 000 000
Donor's letter of 5 February 1996	$	15 000 000	15 000 000	15 000 000	—	15 000 000
Pledged at major donors' meeting in Amman	$	4 000 000	4 000 000	4 000 000	—	4 000 000
1996 regular programme	$	54 800 000	54 800 000	54 800 000	—	54 800 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Venezuela						
1996 regular programme	$	5 809	5 809	5 809	—	5 809
Total cash contributions, Governments				**352 529 571**	**8 248 772**	**219 618 094**
Subtotal				**352 734 405**	**8 248 772**	**219 822 929**
Intergovernmental organizations						
European Community						
Additional staff costs in health, 1997 programme	ECU	200 000	180 000	205 832	42 000	247 831
1997 education programme	ECU	29 400 000	26 640 000	30 463 132	5 968 095	36 431 227
1997 health programme	ECU	3 400 000	3 080 000	3 522 014	691 121	4 213 135
Balance at 1 January 1996: superintendence costs of 7,384 tons of food (first half for 1995)	ECU	7 384	6 646	8 710	967	9 677
Balance at 1 January 1996: distribution costs of 5,630 tons of food (first half of 1995)	ECU	281 533	253 380	332 084	36 898	368 982
Balance at 1 January 1996: internal transportation costs of 8,879 tons of food	ECU	154 921	130 001	170 381	23 661	194 042
Balance at 1 January 1996: internal transportation costs of 3,281 tons of food for first half of 1995	ECU	56 696	51 026	66 876	7 431	74 307
Balance at 1 January 1996: distribution and transportation costs of 14,787 tons of food for 1991	ECU	52 959	—	—	69 409	69 409
Balance at 1 January 1996: distribution costs of 12,869 tons of food for 1993	ECU	643 450	610 875	800 623	42 693	843 316
Balance at 1 January 1996: internal transportation costs of 2,288 tons of food for 1993	ECU	49 271	31 185	40 872	23 704	64 576
Balance at 1 January 1996: remaining 10 per cent for transportation/distribution costs of 9,034 tons of food for 1993	ECU	60 494	50 144	64 953	13 565	78 518
Balance at 1 January 1996: superintendence costs of 12,960 tons of food for 1993	ECU	15 470	14 550	19 069	1 053	20 122
Balance at 1 January 1996: distribution costs of 13,450 tons of food	ECU	671 914	605 250	793 250	87 371	880 621
Balance at 1 January 1996: superintendence costs of 17,179 tons of food	ECU	17 436	15 461	20 263	2 589	22 852
Education programme	ECU	28 000 000	28 000 000	35 397 163	—	35 397 163
Health programme	ECU	3 400 000	3 400 000	4 298 196	—	4 298 196
Cash for transport, distribution and superintendence costs of donated food	ECU	318 180	—	—	357 907	357 907
Distribution cost related to 1997 food aid programme	ECU	317 550			357 199	357 199

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Internal transport cost related to 1997 food aid programme	ECU	66 229			74 498	74 498
Supervision cost related to 1997 food aid programme	ECU	6 351			7 144	7 144
Subtotal				**76 203 418**	**7 807 305**	**2 695 129**
Non-governmental organizations						
Australian Care for Refugees (AUSTCARE)						
Operating costs of Deir el-Balah Health Centre, Gaza	$	10 000	10 000	10 000	—	10 000
1997 operating costs of Deir el-Balah Health Centre, Gaza	$	7 734	7 734	7 734	—	7 734
Deutsche stiftung						
Textbook printing costs	$	50 000	50 000	50 000	—	50 000
National Federation of UNESCO Associations in Japan	$	130	130	130	—	130
Near East Council of Churches						
Received in Jordan	JD	3 005	3 005	4 244	—	4 244
Swiss and German Aid Caritas, Switzerland						
1997 for running costs of maternal and child health clinic at Am'ari Camp, West Bank	$	10 000	10 000	10 000	—	10 000
Maternal and child health clinic at Am'ari Camp, West Bank	$	10 000	10 000	10 000	—	10 000
Subtotal for cash contributions				**92 108**	—	**20 130**
Other sources						
Global Rainbow-ship, Japan						
Stationery, toys and medicines	$	5 000	5 000	5 000	—	5 000
Henry, Bernard, France						
1997 regular programme	FRF	200	200	34	—	34
1996 regular programme	FRF	200	200	39	—	39
Regular programme	FRF	400	400	78	—	78
Quaintance, Lucy, United States of America						
1997 regular programme	$	25	25	25	—	25
Selevan, Rabbi Joseph A., United States of America						
1997 regular programme	$	18	18	18	—	18
Shawar, Mr., West Bank						
Establishment of a distribution centre, Hebron	$	9 940	9 940	9 940	—	9 940
Tabari, Hussein, Lebanon (LL 13,750,000)	$	8 923	8 923	8 923	—	8 923
Treffers, H.						
Baqa'a Clinic	NLG	50 000			25 126	25 126

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Vogt, Elisabeth, Germany						
Cash contribution through Misereor, to regular programme	DM	150	150	105	—	105
Subtotal				**24 162**	**25 126**	**10 148**
United Nations organizations						
United Nations						
1997 United Nations international staff costs	$	11 950 000	11 950 000	11 950 000	—	11 950 000
United Nations international staff costs	$	11 155 766	11 155 766	11 155 766	—	11 155 766
World Health Organization						
1996 for health	$	150 000	150 000	150 000	—	150 000
1997 for health	$	200 000	50 000	50 000	150 000	200 000
Subtotal				**452 359 860**	**16 231 203**	**244 704 101**

Schedule 3

Report on in-kind contributions at 31 December 1997

General Fund

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium						
Balance at 1 January 1996. Purchase and transportation of red lentils for Gaza and Jericho	$	2 195 000	2 195 000	2 195 000	0	2 195 000
1,500 tons of rice	$	882 000	881 280	881 280	720	882 000
France						
5,110 metric tons of flour, 1997	$	1 420 580	1 420 580	1 420 580	0	1 420 580
Ireland						
1997 staff costs	$	77 275	77 275	77 275	0	77 275
Staff costs	$	153 658	153 658	153 658	0	153 658
Israel						
Rent and water	$	28 000	28 000	28 000	0	28 000
Rent and water, 1997	$	28 000	28 000	28 000	0	28 000
Italy						
Three electrical sewing machines	$	1 800	1 800	1 800	0	1 800
Japan						
Balance at 1 January 1996: part of 1994 contribution	$	2 926 304	2 926 304	2 926 304	0	2 926 304
Balance at 1 January 1996: purchase of flour in August 1995	$	9 090 909	9 090 909	9 090 909	0	9 090 909
Supplies from the Japan International Cooperation Agency (JICA) received in Jordan	$	2 822	2 822	2 822	10	2 832
Supplies from JICA	$	13 957			13 957	13 957
Wheat flour and rice	¥	800 000 000	800 000 000	7 048 458	0	7 048 458
Flour and pulses	¥	800 000 000	0	0	6 259 781	6 259 781
Jordan						
Rent, 1997	$	8 687	8 687	8 687	0	8 687
Hepatitis B paediatric vaccine	$	84 600	84 600	84 600	0	84 600
Rent	$	8 688	8 688	8 688	0	8 688
Hepatitis B paediatric vaccine	$	30 800	30 800	30 800	0	30 800
Hepatitis B paediatric vaccine	$	14 000	14 000	14 000	0	14 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Hepatitis B paediatric vaccine	$	21 000	21 000	21 000	0	21 000
Medical supplies	$	1 012	1 012	1 012	0	1 012
Lebanon						
Medical supplies	$	6 240	6 240	6 240	0	6 240
Norway						
Safety boxes for handling and disposing of used syringes	NKr	599 026	599 026	79 241	0	79 241
Palestine						
Water supplied to West Bank camps, 1997	$	40 900	40 900	40 900	0	40 900
Water supplied to West Bank camps	$	40 900	40 900	40 900	0	40 900
Switzerland						
Balance at 1 January 1996: salaries	$	23 667	0	0	23 667	23 667
Balance at 1 January 1996: 816.48 tons baby cereals	$	1 270 066	0	0	1 270 066	1 270 066
Balance at 1 January 1996: baby cereals	$	1 432 538	376 483	376 483	1 056 055	1 432 538
Balance at 1 January 1996: flour	$	1 043 741	0	0	1 043 741	1 043 741
Baby cereals, 1997	SwF	1 200 000			888 889	888 889
342 metric tons of instant milk with cereals	SwF	1 500 000	1 149 847	972 883	340 876	1 313 760
5,000 metric tons of flour	SwF	2 800 000	1 702 125	1 361 700	971 633	2 333 333
Syrian Arab Republic						
Porterage, transportation and rent, 1997	$	19 727	19 727	19 727	0	19 727
Porterage, transportation and rent	$	13 715	13 715	13 715	0	13 715
Medical supplies, 1996	$	54 524	54 523	54 523	0	54 523
Hepatitis B paediatric vaccine	$	9 800	9 800	9 800	0	9 800
Medical supplies	$	340	340	340	0	340
Subtotal, Governments				**26 768 392**	**11 869 396**	**28 512 434**
Non-governmental organizations						
Direct Relief International, USA						
Pharmaceutical and hospital sundry supplies, 1996	$	127 518	127 518	127 518	0	127 518
Holy Land Christian Mission						
100 food baskets	$	2 330	2 330	2 330	0	2 330
Medical supplies	$	117 573	117 573	117 573	0	117 573

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Queen Alia Fund for Social Development						
Furniture for slow learners centres	$	4 944	4 944	4 944	0	4 944
World Vision Relief and Development, USA						
Balance at 1 January 1996: medical and shampoo supplies	$	16 930	0	0	16 930	16 930
Subtotal, non-governmental organizations				**252 365**	**16 930**	**16 930**
Other sources						
Abdel Majid Shoman Foundation						
Books	$	2 150	2 150	2 150	0	2 150
Al-Faisal Drug Store						
Medical supplies	$	1 111	1 111	1 111	0	1 111
Medical supplies	$	1 234			1 234	1 234
Salbutamol solution	$	6 000	6 000	6 000	0	6 000
Bita Industries, Jordan						
Oil burner	$	700	700	700	0	700
Borland Europe, France						
25 PC/Paradox for DOS 4.5	$	3 500	3 500	3 500	0	3 500
Chase Manhattan Bank, London						
Balance at 1 January 1996: Hewlett Packard C2003A non-laser jet printer	$	806	806	806	0	806
Hewlett Packard non-laser jet printer for treasury	$	500	0	0	500	500
Dell Computer International						
Two computers	$	3 660	3 660	3 660	0	3 660
Dental Health International Nederland						
Dental supplies and instruments	$	100	100	100	0	100
EC Electoral Unit						
13 radios, 1996	$	4 034	4 034	4 034	0	4 034
Eli Lilly Export SA, Switzerland						
Medicine	$	581 833	581 833	581 833	0	581 833
Family Planning International (Schering), Germany						
Hormonal contraceptive tablets (Microgynon)	$	7 245	3 240	3 240	4 005	7 245
Medical supplies	$	5 520	5 520	5 520	0	5 520
Far'a Camp Committee, Nablus, West Bank						
Balance at 1 January 1996: Generator and water pump	$	7 637	7 637	7 637	0	7 637

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Global Rainbow-ship, Japan						
Stationery, toys and medicines to Baqáa school and health centre, 1996	$	4 528	4 528	4 528	0	4 528
Medical supplies	$	465	465	465	0	465
Hewlett Packard, Europe						
Computer hardware (Jordan and West Bank), 1997	$	26 192	26 192	26 192	0	26 192
IMRES						
Medical supplies, 1996	$	863	863	863	0	863
Medical supplies, 1997	$	1 985	1 985	1 985	0	1 985
LADM Investments Ltd.						
Trousers, 1997	$	2 190			2 190	2 190
Water cooler, 1997	$	776	776	776	0	776
Mashall, Tarek, Jordan						
X-ray dryer	$	353	353	353	0	353
Massarwah, Jehad, Germany						
Balance at 1 January 1996: ultrasound machine	$	10 000	10 000	10 000	0	10 000
Microsoft Middle East						
Microsoft products for UNRWA training centres	$	34 728			34 728	34 728
Mohamed, Karajeh, Jordan						
Used photocopying machine	$	250	250	250	0	250
Nestle						
7,567 metric tons of whole milk, 1997	$	15 459	15 459	15 459	0	15 459
Pharmacare Company						
Medical supplies	$	259	259	259	0	259
Schering Aktiengesellschaft						
Hormonal contraceptive tablets, 1996	DEM	7 750	7 750	5 813	0	5 813
Special System Company						
Computer science books and software	$	1 990	1 990	1 990	0	1 990
Staff of Gaza Schools and Communities						
Equipment, 1997	$	82 258	82 258	82 258	0	82 258
Office furniture and equipment	$	26 689	26 689	26 689	0	26 689
Office furniture and equipment	$	64 913	64 913	64 913	0	64 913

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Stericon GMBH, Germany						
Cotton wool, unbleached	$	88	88	88	0	88
Sundry Donors						
Rent of Qalqilia Municipal Hospital (August–December 1996)	$	129	129	129	0	129
Rent of Qalqilia Municipal Hospital	$	181	181	181	0	181
Rent of Qalqilia Municipal Hospital, 1997	$	311	311	311	0	311
40 plastic chairs to schools in north Amman area	$	282			282	282
Eye drops donated by Amman Pharmaceutical Industries Company	$	40	40	40	0	40
Supplies and Services Company, Ltd.						
Neutral insulin injection	$	1 200	1 200	1 200	0	1 200
United Nations						
Metal cap for sealing official mail bags	$	84	84	84	0	84
Various donors, Gaza						
Rent and water, 1997	$	100 584	100 584	100 584	0	100 584
Rent and water	$	100 584	100 584	100 584	0	100 584
Various donors, Gaza						
Rent and water, 1997	$	114	114	114	0	114
Rent and water	$	115	115	115	0	115
Various donors, Lebanon						
12 fans from Mr. Muhamed A. Al Fattah	$	372	372	372	0	372
Various donors, Palestine						
Air conditioner from Mr. Iz Al-Deen Al-Shareef, 1996	$	932	932	932	0	932
Plastic chairs from Mr. Salah Abu Sbeih, 1996	$	149	149	149	0	149
56 pillows from Mr. Yousef Dwleh, Qalqilia, West Bank	$	202	202	202	0	202
Belt conveyor from Fua'd El Samneh, Gaza	$	1 500	1 500	1 500	0	1 500
Hewlett Packard laser from group of pupils' families, Deheisheh Camp, West Bank	$	700	700	700	0	700
Various donors, Syrian Arab Republic						
Doors from Mr. Bassam Hajeer, 1996	$	4 654	4 654	4 654	0	4 654
Electrical equipments from Emad Ahmed Arab, 1996	$	44	44	44	0	44
Subtotal	**In kind**	**Other sources**		**1 075 067**	**42 939**	**240 180**

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations						
UNESCO						
1997 staff costs	$	634 115	634 115	634 115	0	634 115
Staff costs (amount does not include $151,395 refunded for salaries	$	653 592	653 592	653 592	0	653 592
UNICEF						
Medical supplies	$	2 789	2 789	2 789	0	2 789
12 safety boxes	$	312	312	312	0	312
Medical supplies, 1996	$	97 607	88 476	88 476	9 131	97 607
Hepatitis B paediatric vaccine	$	6 000	6 000	6 000	0	6 000
Hepatitis B paediatric vaccine	$	6 000	6 000	6 000	0	6 000
Hepatitis B paediatric vaccine	$	6 000	6 000	6 000	0	6 000
Medical and other supplies	$	7 670	7 670	7 670	0	7 670
Medical supplies	$	27 773	27 773	27 773	0	27 773
Medical supplies	$	4 625			4 625	4 625
Medical supplies	$	19 029	7 280	7 280	11 749	19 029
Medical supplies	$	42 714	42 714	42 714	0	42 714
Medical supplies	$	126 769	104 401	104 401	22 369	126 769
UNTSO						
English manual typewriter, 1997	$	50	50	50	0	50
WHO						
Staff costs, 1997	$	239 747	239 747	239 747	0	239 747
Staff costs	$	631 760	631 760	631 760	0	631 760
Subtotal				**2 458 678**	**47 874**	**2 270 413**
Total				**30 785 436**	**11 977 139**	**31 273 466**
Totals, General Fund				**483 145 296**	**28 208 342**	**275 977 568**

Schedule 4

Miscellaneous income for the biennium ended 31 December 1997

General Fund

(United States dollars)

Description	*Amount*
Bank interest	2 251 190
Sale of empty containers	44 357
Desputed and reserved claims refunded	876
Reimbursement of Area Staff Provident Fund administration costs	1 124 213
Profit on income-producing activities (schedule 6)	581 044
Sale of used vehicles and equipment	277 912
Other sources	508 678
Share of profit insurance policies	71 465
Total	**4 859 735**

Schedule 5

Adjustments to prior years' accounts

General Fund

(United States dollars)

Description	*Amount*
Adjustments to prior years' expenditure	433 182
Savings prior years' carry-forwards	572 527
Accounts payable and liabilities	1 118 619
Provident Fund benefits	(6 007)
Saving from goods-in-transit expenditure	1 325 061
Total	**3 443 382**

Schedule 6

Production and sales for the biennium ended 31 December 1997

General Fund

(United States dollars)

	Embroidery Centre	*Carpentry Unit*	*Contracting Section*	*Total*
Sales	310 388.00	2 451 524.00	1 187 927.00	3 949 839.00
Cost of sales	281 012.00	1 914 975.00	1 172 808.00	3 368 795.00
Profit	**29 376.00**	**536 549.00**	**15 119.00**	**581 044.00**

Statement VIII

Income and expenditure for the biennium ended 31 December 1997

Project funds

(United States dollars)

Project	*Opening balance 1 January 1996*	*Contributions*			*Expenditure*			*Surplus (deficit) for period*	*Fund adjustment*[a]	*Fund balance 31 December 1997*
		In cash	*In kind*	*Total*	*In cash*	*In kind*	*Total*			
Funded ongoing activities										
Humanitarian aid to Palestinians, Lebanon (European Community)	146 789	19 494	—	19 494	300 235	—	300 235	(280 741)	—	(133 952)
Hospitalization costs, Lebanon	—	156 128	—	156 128	156 128	—	156 128	—	—	—
Medical supplies to refugees, Lebanon (European Community Humanitarian Office)	—	123 763	—	123 763	239 928	—	239 928	(116 165)	—	(116 165)
Medical supplies to refugees, Lebanon (European Community Humanitarian Office)	—	167 053	—	167 053	164 094	—	164 094	2 959	—	2 959
Cash distribution, Gaza, West Bank, Syrian Arab Republic and Jordan (European Community)	—	6 874 859	—	6 874 859	5 844 848	—	5 844 848	1 030 011	(600 000)	430 011
Hospital assistance to refugees, Lebanon (European Community Humanitarian Office)	—	640 732	—	640 732	773 761	—	773 761	(133 029)	—	(133 029)
Improvement of maternal health care, Lebanon (World Vision)	—	131 250	—	131 250	130 872	—	130 872	378	—	378
Supplementary feeding and related health programme (European Community)	(1 561 363)	5 814 561	11 542 501	17 357 062	5 814 560	11 542 501	17 357 061	1	85 536	(1 475 826)
Mobile health team, Gaza	(540 403)	—	—	—	513 906	—	513 906	(513 906)	—	(1 054 309)
Qalqilia Hospital, West Bank	(552)	—	—	—	4	—	4	(4)	—	(556)
Gaza Centre for the Blind	(19 450)	3 391	132	3 523	611 192	132	611 324	(607 801)	448	(626 803)
Beit Hanoun and Khan Younis health centres	—	569 749	—	569 749	—	—	—	569 749	—	569 749
Ramallah training centres	538 818	7 676 998	—	7 676 998	7 556 340	—	7 556 340	120 658	(66 897)	592 579
University scholarships, Arabian-American Oil Company (ARAMCO)	(143 250)	—	—	—	103 016	—	103 016	(103 016)	—	(246 266)
Mobile dental clinic, Jordan	(16 325)	—	—	—	9 345	—	9 345	(9 345)	—	(25 670)
Dental clinic, Amman Polyclinic	(17 113)	—	—	—	13 948	—	13 948	(13 948)	1	(31 060)
Upgrading Vocational Training Centre, Gaza	239 428	—	—	—	—	—	—	—	—	239 428
Vocational Training Centre, Gaza	(862 822)	2 435 071	—	2 435 071	1 572 249	—	1 572 249	862 822	—	—
Subtotal	**(2 236 243)**	**24 613 049**	**11 542 633**	**36 155 682**	**23 804 426**	**11 542 633**	**35 347 059**	**808 623**	**(580 912)**	**(2 008 532)**

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Capital and special projects										
Humanitarian assistance to Palestinians in the West Bank	—	363 636	—	363 636	—	—	—	363 636	—	363 636
Yarmouk School, Syrian Arab Republic and Aqrabanieh School, West Bank	(306 833)	209 000	—	209 000	—	—	—	209 000	—	(97 833)
Income-generating projects, Jordan	—	—	—	—	—	—	—	—	59	59
School construction – boys, Jordan	7 737	—	—	—	—	—	—	—	—	7 737
European Community fellowships, Gaza	1 383	—	—	—	—	—	—	—	—	1 383
School building and facilities, Gaza	3 823	—	—	—	739	—	739	(739)	—	3 084
Specialist Baqa'a Clinic	(22 413)	—	—	—	13 952	—	13 952	(13 952)	1	(36 364)
Water project, Al-Mu'allaqa (UNICEF)	68	—	—	—	—	—	—	—	(68)	—
United Nations Women's Guild	—	—	—	—	—	—	—	—	444	444
Education project, Jordan (Austria)	32	—	—	—	—	—	—	—	—	32
School sanitary facilities, Gaza	1 191	—	—	—	—	—	—	—	—	1 191
Construction equipment, classrooms	6	—	—	—	—	—	—	—	32	38
Construction and equipment, Marka Camp	(46)	—	—	—	—	—	—	—	46	—
School construction – girls, Jordan	(2 619)	—	—	—	—	—	—	—	(1)	(2 620)
Water project, Al-Mu'allaqa (Germany)	(105)	—	—	—	—	—	—	—	—	(105)
School construction	153	—	—	—	—	—	—	—	—	153
Campaign against illiteracy, Syrian Arab Republic (Austria)	—	—	—	—	(161)	—	(161)	161	—	161
Production of Mrs. Abu Risheh's book	50 000	—	—	—	—	—	—	—	—	50 000
Gaza Town Health Centre	75	—	—	—	—	—	—	—	(75)	—
Environmental sanitary project	407 266	9 956	—	9 956	265 575	—	265 575	(255 619)	(1)	151 646
Canadian International Development Agency (CIDA) project, 1988	14 636	—	—	—	—	—	—	—	7	14 643
Husn boys'/girls' school	(1)	—	—	—	—	—	—	—	1	—
Baqa'a elementary boys' school, Jordan	2 169	—	—	—	—	—	—	—	—	2 169
Construction of science laboratory	14 800	—	—	—	8 863	—	8 863	(8 863)	—	5 937
Improved sanitation facilities, Syrian Arab Republic (Germany)	65 370	2 177	—	2 177	20 210	—	20 210	(18 033)	(47 337)	—
School construction, Husn Camp (CIDA)	(1)	—	—	—	—	—	—	—	(24)	(25)
Training in community rehabilitation	(358)	2 439	—	2 439	5 532	—	5 532	(3 093)	(1)	(3 452)
Construction and other projects (Japan)	525 783	—	—	—	317 144	—	317 144	(317 144)	(7 113)	201 526

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Construction/equipping of Health Point, Anja	(3 182)	—	—	—	—	—	—	—	573	(2 609)
Construction/equipping of Beit Inan School	13 485	537	—	537	—	—	—	537	(14 022)	—
Remedial/special education	6 447	—	—	—	6 144	—	6 144	(6 144)	—	303
Renovation of Rafah maternal and child health sub-centre	1 517	—	—	—	—	—	—	—	—	1 517
Construction/equipping at Al Fakhari School	1 140	608	—	608	—	—	—	608	—	1 748
Women's production unit at Amman New Camp	(30 000)	—	—	—	—	—	—	—	—	(30 000)
Library at Maghazi Women's Programme Centre, Gaza	4 349	—	—	—	3 920	—	3 920	(3 920)	—	429
Various projects, agency-wide (Japan)	694 247	—	—	—	618 270	—	618 270	(618 270)	(344)	75 633
Poverty alleviation in Gaza	44 479	230	—	230	—	—	—	230	—	44 709
Upgrading of health centres in the West Bank	181 032	5 420	—	5 420	139 906	—	139 906	(134 486)	—	46 546
Upgrading of two schools in the Syrian Arab Republic	8 315	265	—	265	3 046	—	3 046	(2 781)	—	5 534
Solidarity lending group programme	16 766	644 879	—	644 879	1 716	—	1 716	643 163	—	659 929
Scholarships and equipment in several fields (Japan)	705 853	—	—	—	472 414	—	472 414	(472 414)	20 076	253 515
Hama Camp community rehabilitation programme (United Kingdom)	—	15 887	—	15 887	14 730	—	14 730	1 157	—	1 157
Community rehabilitation programme, Lebanon (Norway)	5 688	—	—	—	5 688	—	5 688	(5 688)	152	152
French kindergartens in Lebanon (France)	17 195	83 619	—	83 619	101 229	—	101 229	(17 610)	1 299	884
Eye Diseases Clinic, Gaza	2 511	—	—	—	—	—	—	—	1	2 512
Training of music teachers in the West Bank (Sweden)	12 560	—	—	—	12 367	—	12 367	(12 367)	(1)	192
Construction of school, Yarmouk	(1)	—	—	—	—	—	—	—	1	—
Women's Programme Centre, Jaramana, Damascus	19 670	—	—	—	12 223	—	12 223	(12 223)	—	7 447
Women's literacy project, Khan Dannoun, Damascus	407	—	—	—	284	—	284	(284)	—	123
Slow learners project, Jordan	1 353	51 646	—	51 646	32 200	—	32 200	19 446	1	20 800
Market study – Palestinian embroidery	(1 001)	—	—	—	145	—	145	(145)	—	(1 146)
Remedial/special education, Baddawi, Lebanon	—	49 019	—	49 019	22 470	—	22 470	26 549	—	26 549
Arrabeh School, West Bank	3 909	—	—	—	—	—	—	—	—	3 909

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Scholarship programme, Lebanon (Rissho kosei-kai)	27 410	24 779	—	24 779	52 181	—	52 181	(27 402)	(7)	1
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	2	—	—	—	—	—	—	—	(2)	—
Audio-visual equipment, Yarmouk School, Lebanon	43	—	—	—	—	—	—	—	(43)	—
University scholarships (Switzerland)	629 209	577 838	—	577 838	531 981	—	531 981	45 857	1 001	676 067
Women's Programme Centre, Dera'a Syrian Arab Republic (Germany)	178 095	4 533	—	4 533	108 777	—	108 777	(104 244)	—	73 851
Construction of classrooms, Jordan (Germany)	5 195	—	—	—	—	—	—	—	(5 596)	(401)
Repair and construction of warehouse, Lebanon	10 173	—	—	—	—	—	—	—	—	10 173
Various urgent projects (United States)	69 133	—	—	—	40 613	—	40 613	(40 613)	—	28 520
Various construction, Gaza (Netherlands)	41 114	16 903	—	16 903	953	—	953	15 950	—	57 064
Replacement and construction, Gaza (Norway)	(214)	—	—	—	—	—	—	—	(1)	(215)
Various construction, Jordan	2 307	—	—	—	(583)	—	(583)	583	(105)	2 785
University scholarship programme	479 400	—	—	—	237 213	—	237 213	(237 213)	250	242 437
Forty-fifth anniversary of UNRWA, photo album	—	35 053	—	35 053	37 716	—	37 716	(2 663)	—	(2 663)
Provision of contraceptive supplies (UNFPA)	—	—	—	—	96 405	—	96 405	(96 405)	—	(96 405)
University scholarship, 1996 (Japan)	—	600 000	—	600 000	183 512	—	183 512	416 488	—	416 488
Scholarship programme, 1997 (Japan)	—	600 000	—	600 000	21 000	—	21 000	579 000	600 000	1 179 000
Junior professional officer, Relief and Social Services, Jordan (Italy)	—	79 041	—	79 041	36 543	—	36 543	42 498	—	42 498
Junior professional officer (Japan)	(44 381)	—	—	—	—	—	—	—	—	(44 381)
Jarash Rehabilitation Centre, Jordan	(3 688)	—	—	—	—	—	—	—	—	(3 688)
Junior professional officer (UNDP)	328	—	—	—	—	—	—	—	—	328
Junior professional officer (Sweden)	18 308	—	—	—	—	—	—	—	—	18 308
Junior professional officer (Netherlands)	1 346	—	—	—	—	—	—	—	—	1 346
Junior professional officer (Austria)	(44 415)	—	—	—	—	—	—	—	—	(44 415)
Junior professional officer (Denmark)	36 721	109 584	—	109 584	162 330	—	162 330	(52 746)	—	(16 025)
Junior professional officer (Sweden)	76 047	198 429	—	198 429	202 098	—	202 098	(3 669)	—	72 378
Husn Camp, Norwegian Refugee Council	(237)	—	—	—	—	—	—	—	—	(237)

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Junior professional officer, Jordan (Italy)	(6 783)	—	—	—	—	—	—	—	—	(6 783)
Junior professional officer (France)	16 014	192 905	—	192 905	122 545	—	122 545	70 360	—	86 374
Project to organize UNRWA archives	(4 730)	—	—	—	—	—	—	—	—	(4 730)
Junior professional officer (France)	118 592	272 614	—	272 614	264 792	—	264 792	7 822	—	126 414
Representation costs in the Multilateral Working Group for Refugees	—	3 957	—	3 957	1 419	—	1 419	2 538	—	2 538
Sur Baher Girls' School, West Bank	372	—	—	—	—	—	—	—	—	372
Sewing centre, Shatila, Lebanon	6 388	—	—	—	—	—	—	—	—	6 388
Subtotal	**4 080 604**	**4 154 954**	**—**	**4 154 954**	**4 178 101**	**—**	**4 178 101**	**(23 147)**	**549 203**	**4 606 660**
Funded from the General Fund										
Souf Preparatory Girls' School	(177)	—	—	—	—	—	—	—	—	(177)
Waqqas School, Jordan	73 343	—	—	—	—	—	—	—	—	73 343
Move of the Education Development Centre to the Amman Training Centre, Jordan	1	—	—	—	—	—	—	—	(1)	—
Construction to avoid triple shifts, Syrian Arab Republic	23 729	—	—	—	—	—	—	—	—	23 729
Construction to avoid triple shifts, Jordan	8 508	—	—	—	—	—	—	—	—	8 508
Construction to avoid triple shifts, West Bank	949	—	—	—	—	—	—	—	—	949
Construction of preparatory girls' school and vocational training centre equipment, Baqa'a	686	—	—	—	61	—	61	(61)	(12)	613
Various construction, agency-wide	232 679	—	—	—	89 436	—	89 436	(89 436)	16 322	159 565
Construction to avoid triple shifts, Gaza	14 800	—	—	—	11 869	—	11 869	(11 869)	—	2 931
Schools, vocational training centres and canteens	—	1 831 227	—	1 831 227	1 517 458	—	1 517 458	313 769	313 769	—
Subtotal	**354 518**	**—**	**—**	**—**	**101 366**	**—**	**101 366**	**(101 366)**	**16 309**	**269 461**
Total	**2 198 879**	**28 768 003**	**11 542 633**	**40 310 636**	**28 083 893**	**11 542 633**	**39 626 526**	**684 110**	**(15 400)**	**2 867 589**

[a] Adjustments relating to prior years expenditure.

Statement IX

Assets and liabilities at 31 December 1997

Project funds

(United States dollars)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199[illegible]*
Funded ongoing activities										
Humanitarian aid to Palestinians, Lebanon (European Community)	—	—	—	—	—	—	—	133 952	133 952	(133 952)
Hospitalization costs, Lebanon	—	—	—	—	—	—	—	—	—	—
Medical supplies to refugees, Lebanon (European Community Humanitarian Office)	—	—	—	6 517	—	—	2 538	107 110	116 165	(116 165)
Medical supplies to refugees, Lebanon (European Community Humanitarian Office)	6 516	—	6 516	—	—	—	3 557	—	3 557	2 959
Cash distribution, Gaza, West Bank, Syrian Arab Republic and Jordan (European Community Humanitarian Office)	434 463	—	434 463	4 452	—	—	—	—	4 452	430 011
Hospital assistance to refugees, Lebanon (European Community Humanitarian Office)	—	—	—	4 959	—	—	—	128 070	133 029	(133 029)
Improvement of maternal health care, Lebanon (World Vision)	378	—	378	—	—	—	—	—	—	378
Supplementary feeding and related health programme (European Community)	—	—	—	6 326	1 836	31 629	270 167	1 165 868	1 475 826	(1 475 826)
Mobile health team, Gaza	—	—	—	—	—	—	—	1 054 309	1 054 309	(1 054 309)
Qalqilia Hospital, West Bank	—	—	—	—	—	—	—	556	556	(556)
Gaza Centre for the Blind	—	—	—	493	400	—	856	625 054	626 803	(626 803)
Beit Hanoun and Khan Younis Health Centre	569 749	—	569 749	—	—	—	—	—	—	569 749
Ramallah training centres	818 837	26 612	845 449	106 199	57 506	7 310	81 855	—	252 870	592 579
University scholarships (ARAMCO)	—	—	—	—	—	—	—	246 266	246 266	(246 266)
Mobile dental clinic, Jordan	—	—	—	—	—	—	—	25 670	25 670	(25 670)
Dental clinic, Amman Polyclinic	—	—	—	—	—	—	—	31 060	31 060	(31 060)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199-*
Upgrading vocational training centre, Gaza	239 428	—	239 428	—	—	—	—	—	—	239 428
Vocational training centre, Gaza	—	—	—	—	—	—	—	—	—	—
Subtotal	**2 069 371**	**26 612**	**2 095 983**	**128 946**	**59 742**	**38 939**	**358 973**	**3 517 915**	**4 104 515**	**(2 008 532)**
Capital and special projects										
Humanitarian assistance to Palestinians, the West Bank	363 636	—	363 636	—	—	—	—	—	—	363 636
Yarmouk School, Syrian Arab Republic and Aqrabanieh School, West Bank	—	—	—	—	—	—	—	97 833	97 833	(97 833)
Income-generating projects, Jordan	59	—	59	—	—	—	—	—	—	59
School construction – boys, Jordan	7 737	—	7 737	—	—	—	—	—	—	7 737
European Community fellowships, Gaza	1 383	—	1 383	—	—	—	—	—	—	1 383
School building and facilities, Gaza	3 084	—	3 084	—	—	—	—	—	—	3 084
Specialist, Baqa'a Clinic	—	—	—	—	—	—	—	36 364	36 364	(36 364)
Water project, Al-Mu'allaqa (UNICEF)	—	—	—	—	—	—	—	—	—	—
United Nations Women's Guild	444	—	444	—	—	—	—	—	—	444
Education project, Jordan (Austria)	—	—	—	—	—	—	(32)	—	(32)	32
School sanitary facilities, Gaza	1 191	—	1 191	—	—	—	—	—	—	1 191
Construction equipment, classrooms	—	—	—	—	—	—	(38)	—	(38)	38
Construction and equipment – Marka Camp	—	—	—	—	—	—	—	—	—	—
School construction – girls, Jordan	—	—	—	—	—	—	—	2 620	2 620	(2 620)
Water project, Al-Mu'allaqa (Germany)	—	—	—	—	—	—	—	105	105	(105)
School construction	153	—	153	—	—	—	—	—	—	153
Production of Mrs. Abu Risheh's book	50 000	—	50 000	—	—	—	—	—	—	50 000
Campaign against illiteracy, Syrian Arab Republic (Austria)	161	—	161	—	—	—	—	—	—	161
Gaza Town Health Centre	—	—	—	—	—	—	—	—	—	—
Environmental sanitary project	158 229	—	158 229	6 583	—	—	—	—	6 583	151 646
CIDA project, 1988	14 643	—	14 643	—	—	—	—	—	—	14 643
Husn boys'/girls' school	—	—	—	—	—	—	—	—	—	—
Baqa'a elementary boys' school, Jordan	2 169	—	2 169	—	—	—	—	—	—	2 169
Construction of science laboratory	5 937	—	5 937	—	—	—	—	—	—	5 937
Improved sanitary facilities, Syrian Arab Republic (Germany)	—	—	—	—	—	—	—	—	—	—

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
School construction, Husn Camp (CIDA)	—	—	—	—	—	—	—	25	25	(25)
Training in community rehabilitation	—	—	—	—	—	—	—	3 452	3 452	(3 452)
Construction and other projects (Japan)	225 282	1 875	227 157	17 901	—	—	7 730	—	25 631	201 526
Construction/equipping of health point, Auja	—	—	—	—	—	—	—	2 609	2 609	(2 609)
Construction/equipping of Beit Inan School	—	—	—	—	—	—	—	—	—	—
Remedial/special education	303	—	303	—	—	—	—	—	—	303
Renovation of Rafah maternal and child health sub-centre	1 517	—	1 517	—	—	—	—	—	—	1 517
Construction/equipping of Al Fakhari School	1 748	—	1 748	—	—	—	—	—	—	1 748
Women's Production Unit at Amman New Camp	—	—	—	—	—	—	—	30 000	30 000	(30 000)
Library at Maghazi Women's Programme Centre, Gaza	429	—	429	—	—	—	—	—	—	429
Various projects agency-wide (Japan)	112 593	6 125	118 718	27 375	—	—	15 710	—	43 085	75 633
Poverty alleviation in Gaza	23 077	21 632	44 709	—	—	—	—	—	—	44 709
Upgrading of health centres in the West Bank	52 659	—	52 659	2 638	—	—	3 475	—	6 113	46 546
Upgrading of two schools in the Syrian Arab Republic	5 779	—	5 779	245	—	—	—	—	245	5 534
Solidarity lending group programme	—	1 261 646	1 261 646	—	—	—	—	601 717	601 717	659 929
Scholarships equipment in several fields (Japan)	287 656	8 000	295 656	37 000	—	—	5 141	—	42 141	253 515
Hama Camp community rehabilitation programme (United Kingdom)	1 157	—	1 157	—	—	—	—	—	—	1 157
Community rehabilitation programme, Lebanon (Norway)	152	—	152	—	—	—	—	—	—	152
French kindergartens in Lebanon (France)	984	—	984	100	—	—	—	—	100	884
Eye Diseases Clinic, Gaza	2 512	—	2 512	—	—	—	—	—	—	2 512
Training of music teachers in the West Bank (Sweden)	192	—	192	—	—	—	—	—	—	192
Construction of school, Yarmouk	—	—	—	—	—	—	—	—	—	—
Women's Programme Centre, Jaramana, Damascus	7 447	—	7 447	—	—	—	—	—	—	7 447

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199-*
Women's literacy project, Khan Dannoun, Damascus	123	—	123	—	—	—	—	—	—	123
Slow learners project, Jordan	20 800	—	20 800	—	—	—	—	—	—	20 800
Market study – Palestinian embroidery	—	—	—	—	—	—	—	1 146	1 146	(1 146)
Remedial/special education, Baddawi, Lebanon	27 889	—	27 889	—	—	—	1 340	—	1 340	26 549
Arrabeh School, West Bank	3 909	—	3 909	—	—	—	—	—	—	3 909
Scholarship programme, Lebanon (Rissho kosei-kai)	1	—	1	—	—	—	—	—	—	1
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan	—	—	—	—	—	—	—	—	—	—
Audio-visual equipment, Yarmouk School, Lebanon	—	—	—	—	—	—	—	—	—	—
University scholarships (Switzerland)	779 245	34 250	813 495	137 428	—	—	—	—	137 428	676 067
Women's Programme Centre, Dera'a, Syrian Arab Republic (Germany)	77 499	—	77 499	3 648	—	—	—	—	3 648	73 851
Construction of classrooms, Jordan (Germany)	—	—	—	—	—	—	—	401	401	(401)
Repair and construction of warehouse, Lebanon	10 173	—	10 173	—	—	—	—	—	—	10 173
Various urgent projects (United States)	28 730	—	28 730	210	—	—	—	—	210	28 520
Various constructions, Gaza (Netherlands)	59 651	—	59 651	2 587	—	—	—	—	2 587	57 064
Replacement and construction, Gaza (Norway)	—	—	—	—	—	—	—	215	215	(215)
Various constructions, Jordan	2 785	—	2 785	—	—	—	—	—	—	2 785
University scholarship programme	279 062	9 000	288 062	45 625	—	—	—	—	45 625	242 437
Forty-fifth anniversary of UNRWA, photo album	—	—	—	—	—	—	—	2 663	2 663	(2 663)
Provision of contraceptive supplies (UNFPA)	—	—	—	—	—	—	3 097	93 308	96 405	(96 405)
University scholarship, 1996 (Japan)	461 988	12 500	474 488	58 000	—	—	—	—	58 000	416 488
Scholarship programme, 1997 (Japan)	1 199 000	11 500	1 210 500	31 500	—	—	—	—	31 500	1 179 000
Junior professional officer, Relief and Social Services, Jordan (Italy)	42 498	—	42 498	—	—	—	—	—	—	42 498
Junior professional officer (Japan)	—	—	—	—	—	—	—	44 381	44 381	(44 381)
Jarash Rehabilitation Centre, Jordan	—	—	—	—	—	—	—	3 688	3 688	(3 688)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199[illegible]*
Junior professional officer (UNDP)	328	—	328	—	—	—	—	—	—	328
Junior professional officer (Sweden)	18 308	—	18 308	—	—	—	—	—	—	18 308
Junior professional officer (Netherlands)	1 346	—	1 346	—	—	—	—	—	—	1 346
Junior professional officer (Austria)	—	—	—	—	—	—	—	44 415	44 415	(44 415)
Junior professional officer (Denmark)	—	—	—	—	—	—	—	16 025	16 025	(16 025)
Junior professional officer (Sweden)	72 378	—	72 378	—	—	—	—	—	—	72 378
Husn Camp, Norwegian Refugee Council	—	—	—	—	—	—	—	237	237	(237)
Junior professional officer, Jordan (Italy)	—	—	—	—	—	—	—	6 783	6 783	(6 783)
Junior professional officer (France)	86 374	—	86 374	—	—	—	—	—	—	86 374
Project to organize UNRWA archives	—	—	—	—	—	—	—	4 730	4 730	(4 730)
Junior professional officer (France)	126 414	—	126 414	—	—	—	—	—	—	126 414
Representation costs in the Multilateral Working Group for Refugees	2 538	—	2 538	—	—	—	—	—	—	2 538
Sur Baher Girls School, West Bank	372	—	372	—	—	—	—	—	—	372
Sewing centre, Shatila, Lebanon	6 388	—	6 388	—	—	—	—	—	—	6 388
Subtotal	**4 640 112**	**1 366 528**	**6 006 640**	**370 840**	**—**	**—**	**36 423**	**992 717**	**1 399 980**	**4 606 660**
Funded from the General Fund										
Souf Preparatory Girls School	—	—	—	—	—	—	—	177	177	(177)
Waqqas School in Jordan	73 343	—	73 343	—	—	—	—	—	—	73 343
The move of the Educational Development Centre to the Amman Training Centre, Jordan	—	—	—	—	—	—	—	—	—	—
Construction to avoid triple shifts, Syrian Arab Republic	23 729	—	23 729	—	—	—	—	—	—	23 729
Construction to avoid triple shifts, Jordan	8 508	—	8 508	—	—	—	—	—	—	8 508
Construction to avoid triple shifts, West Bank	949	—	949	—	—	—	—	—	—	949
Construction of preparatory girls school and vocational training centre equipment, Baqa'a	613	—	613	—	—	—	—	—	—	613
Various construction, agency-wide	166 489	872	167 361	7 796	—	—	—	—	7 796	159 565

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Construction to avoid triple shifts, Gaza	2 931	—	2 931	—	—	—	—	—	—	2 931
Subtotal	**276 562**	**872**	**277 434**	**7 796**	—	—	—	**177**	**7 973**	**269 461**
Schools, vocational training centres and canteens	—	—	—	—	—	—	—	—	—	—
Total	**6 986 045**	**1 394 012**	**8 380 057**	**507 582**	**59 742**	**38 939**	**395 396**	**4 510 809**	**5 512 468**	**2 867 589**

Schedule 7

Report on cash contributions at 31 December 1997

Project funds

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Capital and special projects						
Governments						
Denmark						
Balance as at 1 January 1996: upgrading a Danish JPO	$	5 714	5 714	5 714	—	5 714
Extension for Danish JPO	$	102 818	102 818	102 818	—	102 818
JPO	$	1 052	1 052	1 052	—	1 052
France						
Four kindergartens, Lebanon	$	44 249	44 249	44 249	—	44 249
Four kindergartens, Lebanon	$	39 370	39 370	39 370	—	39 370
Second year extension of JPO, Association Research Office, West Bank	$	72 234	72 234	72 234	—	72 234
Third year of JPO	$	120 671	120 671	120 671	—	120 671
Germany						
Interest for 1996	$	9 956	9 956	9 956	—	9 956
Interest for 1996	$	2 177	2 177	2 177	—	2 177
Interest for 1996	$	537	537	537	—	537
Balance at 1 January 1996: Beit Inan Girls' School/West Bank, 1993	DM	22 301	—	—	15 595	15 595
Interest for 1996	$	230	230	230	—	230
Interest for 1996	$	5 420	5 420	5 420	—	5 420
Balance at 1 January 1996: upgrading three health centres, West Bank, 1993	DM	72 694	—	—	50 835	50 835
Interest for 1996	$	265	265	265	—	265
Balance at 1 January 1996: upgrading two schools, Syrian Arab Republic, 1993	DM	40 982	—	—	28 659	28 659
Interest for 1996	$	4 533	4 533	4 533	—	4 533
Second year of JPO in Amman	$	63 416	63 416	63 416	—	63 416
Third year staffing costs of JPO, Amman	$	67 841	67 841	67 841	—	67 841
JPO, Amman	$	5 023	5 023	5 023	—	5 023
Second year (staffing costs) JPO	$	105 815	105 815	105 815	—	105 815

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
First year of staffing costs of JPO, Gaza	$	30 520	30 520	30 520	—	30 520
Italy						
JPO, Associate Expert, Jordan	$	79 041	79 041	79 041	—	79 041
Japan						
University scholarships	$	600 000	600 000	600 000	—	600 000
University scholarships, 1997	$	600 000	600 000	600 000	—	600 000
Kuwait						
Balance at 1 January 1996: photo album marking 45 years of service of UNRWA	$	30 053	30 053	30 053	—	30 053
Netherlands						
Interest for 1996	$	608	608	608	—	608
Interest for 1996	$	16 903	16 903	16 903	—	16 903
Sweden						
Third year of JPO	$	94 749	94 749	94 749	—	94 749
Second year of JPO	$	103 680	103 680	103 680	—	103 680
Switzerland						
University scholarships, 1997	SwF	500 000	500 000	337 838	—	337 838
University scholarships	SwF	300 000	300 000	240 000	—	240 000
Interest earned	$	3 957	3 957	3 957	—	3 957
United Kingdom						
Balance at 1 January 1996: expanding community-based rehabilitation Centre, Hama Camp	$	15 887	15 887	15 887	—	15 887
Subtotal				**2 804 556**	**95 089**	**1 683 503**
Intergovernmental organizations						
Arab Gulf Programme for the United Nations Development Organizations (AGFUND) Saudi Arabia						
Balance at 1 January 1996: Construction of Aqrabanieh School, West Bank	$	309 000	209 000	209 000	100 000	309 000
European Community						
Humanitarian assistance to the Palestinian population in the West Bank, 1997	ECU	400 000	320 000	363 636	90 909	454 545

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Organization of Petroleum Exporting Countries (OPEC) fund for international development						
Balance at 1 January 1996: photo album marking 45 years of service of UNRWA, 1996	$	5 000	5 000	5 000	—	5 000
Subtotal				**577 636**	**190 909**	**314 000**
Non-governmental organizations						
Australian Care for Refugees (AUSTCARE)						
Balance at 1 January 1996: Estimate of remedial/special education for slow learners	$	51 646	51 646	51 646	—	51 646
Remedial/special education projects in Ein el-Hilweh, Baddawi Camp, 1997	$A	63 291	63 291	49 019	—	49 019
Rissho Kosei-Kai						
First year nursing courses, Lebanon	¥	2 800 000	2 800 000	24 779	—	24 779
Balance at 1 January 1996: photo album marking 45 years of service of UNRWA, 1995	$	3 000	—	—	3 000	3 000
Nursing courses for 1997/98 for 15 trainees	¥	3 000 000			23 474	23 474
Swedish Free Church Aid (Diakonia), Sweden						
Community rehabilitation staff costs	$	2 439	2 439	2 439	—	2 439
Balance at 1 January 1996: costs of community-based rehabilitation centre, Nahr el-Bared, Lebanon, 1995	Skr	30 000	—	—	4 498	4 498
Subtotal				**127 883**	**30 972**	**57 774**
United Nations organizations						
UNFPA						
Cost of contraceptive supplies for the Syrian Arab Republic, Lebanon, Jordan and West Bank	$	132 714	—	—	132 714	132 714
Subtotal				—	**132 714**	**132 714**
Total				**3 510 075**	**449 684**	**2 187 992**

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Funded ongoing activities						
Governments						
Denmark						
Operating costs of Ramallah Men's and Women's training centres, West Bank	$	3 951 216	3 951 216	3 951 216	—	3 951 216
Operating costs of Ramallah Men's and Women's training centres, West Bank, 1998	DKK	25 000 000	25 000 000	3 725 782	—	3 725 782
France						
Balance at 1 January 1996: hospitalization costs, Lebanon	$	156 128	156 128	156 128	—	156 128
Germany						
Balance at 1 January 1996: poverty alleviation, 1993	DM	9 210	—	—	6 441	6 441
Italy						
Operating costs of the Gaza training centre, 1997	ITL	2 000 000 000	2 000 000 000	1 123 596	—	1 123 596
Operating costs of the Gaza training centre	ITL	2 000 000 000	2 000 000 000	1 311 475	—	1 311 475
Luxembourg						
Staffing and operating costs of Beit Hanoun and Khan Younis health centres, Gaza	$	569 749	569 749	569 749	—	569 749
Subtotal				**10 837 946**	**6 441**	**5 432 926**
Intergovernmental organizations						
European Community						
Balance at 1 January 1996: supply of medicines and medical materials, Lebanon, 1995	ECU	28 000	16 960	19 494	15 202	34 696
Medical supplies and consumables for health centres, Lebanon	ECU	100 000	100 000	123 763	—	123 763
Medical supplies, Lebanon	ECU	180 000	144 000	167 053	60 795	227 848
Cash for distribution as cash subsidies, 1997	ECU	5 400 000	607 000	682 790	6 008 660	6 691 450
Distribution as cash subsidies	ECU	5 505 000	5 505 000	6 192 069	—	6 192 069
Hospitalization in Lebanon, 1997	ECU	700 000	560 000	640 732	171 333	812 065

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Family planning, 1996	ECU	900 000	900 000	1 137 640	—	1 137 640
Expansion of family planning programme, 1996	ECU	1 100 000	1 100 000	1 390 538	—	1 390 538
Supplementary feeding programme, 1996	ECU	700 000	700 000	885 009	—	885 009
Family planning, 1997	ECU	900 000	820 000	937 679	177 563	1 115 242
Supplementary feeding programme, 1997	ECU	700 000	640 000	731 847	135 563	867 410
Expansion of family planning programme, 1997	ECU	700 000	640 000	731 847	135 563	867 410
Subtotal				**13 640 462**	**6 704 679**	**6 516 938**
Non-governmental organizations						
World Vision International, Lebanon						
Improvement of maternal health care in Lebanon, 1997	$	225 000	131 250	131 250	93 750	225 000
Subtotal				**131 250**	**93 750**	—
Other sources						
Krbec, Ms. E. M. (Switzerland)						
Rehabilitation for the visually impaired, 1997	SwF	500	500	350	—	350
Rehabilitation for the visually impaired, 1997	SwF	500	500	345	—	345
Rehabilitation for the visually impaired, 1997	SwF	500	500	347	—	347
Rehabilitation for the visually impaired, 1997	SwF	500	500	345	—	345
Rehabilitation for the visually impaired, 1997	SwF	500	500	352	—	352
Rehabilitation Centre for the Visually Impaired, Gaza	SwF	500	500	407	—	407
Rehabilitation Centre for the Visually Impaired, Gaza	SwF	500	500	431	—	431
Rehabilitation Centre for the Visually Impaired, Gaza	SwF	1 000	1 000	814	—	814
Subtotal						
Total				**24 613 049**	**6 804 869**	**11 951 408**

Schedule 8

Report on in-kind contributions at 31 December 1997

Project funds

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations						
European Community						
Food commodities, 1996	$	4 889 311	4 889 311	4 889 311	0	4 889 311
Food commodities, 1997	$	7 529 796	0	0	7 529 796	7 529 796
Balance at 1 January 1996: 501 tons of tomato paste	$	514 662	0	0	514 662	514 662
Balance at 1 January 1996: 336 tons of whole milk, 1994	$	646 800	46 200	46 200	600 600	646 800
Balance at 1 January 1996: 7 tons of olive oil	$	18 935	0	0	18 935	18 935
Balance at 1 January 1996: 1,422 tons of sardines, 1994	$	544 882	0	0	544 882	544 882
Balance at 1 January 1996: 1,968 tons of whole milk	$	392 700	346 500	346 500	46 200	392 700
Balance at 1 January 1996: 155 tons of lentils, West Bank	$	57 350	0	0	57 350	57 350
Balance at 1 January 1996: 1,650 tons of sardines, 1993	$	429 312	429 312	429 312	0	429 312
Balance at 1 January 1996: 2,700 tons of whole milk, 1993	$	671 519	671 519	671 519	0	671 519
Balance at 1 January 1996: 8 tons of olive oil, 1995	$	29 088	0	0	29 088	29 088
Balance at 1 January 1996: 22 tons of pulses, 1995	$	11 660	0	0	11 660	11 660
Balance at 1 January 1996: 561 tons of red lentils, 1995	$	272 085	0	0	272 085	272 085
Balance at 1 January 1996: 1,162 tons of rice, 1995	$	100 800	100 800	100 800	0	100 800
Balance at 1 January 1996: 1,252 tons of sardines, 1995	$	1 974 024	1 974 024	1 974 024	0	1 974 024
Balance at 1 January 1996: 1,684 tons of sugar, 1995	$	190 344	190 344	190 344	0	190 344
Balance at 1 January 1996: 1,072 tons of sunflower oil, 1995	$	209 158	209 040	209 040	118	209 158
Balance at 1 January 1996: 1,222 tons of whole milk, 1995	$	2 203 608	2 203 608	2 203 608	0	2 203 608
Balance at 1 January 1996: 2,035 tons of sunflower oil	$	1 576	0	0	1 576	1 576
Balance at 1 January 1996: 325 tons of lentils	$	120 250	0	0	120 250	120 250
Balance at 1 January 1996: 6,000 tons of flour	$	2 298 000	0	0	2 298 000	2 298 000
Balance at 1 January 1996: 85 tons of pulses	$	44 200	0	0	44 200	44 200
Balance at 1 January 1996: 15 tons of olive oil, 1994	$	40 575	0	0	40 575	40 575

Donor	Local currency			United States dollars		
	Currency	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Balance at 1 January 1996: 1,110 tons of red lentils and 24 tons of pulses, 1993	ECU	343 023	343 023	447 655	0	447 655
Balance at 1 January 1996: 8.7 tons of olive oil	ECU	26 394	26 394	34 189	0	34 189
Subtotal				**11 542 501**	**12 129 977**	**15 126 174**
Other sources						
Gaza, various donors						
Rent and water, 1997	$	66	66	66	0	66
Rent and water	$	66	66	66	0	66
Subtotal for B. Funded ongoing activities	**In kind**	**Other sources**		**132**	**0**	**110**
Total for B. Funded ongoing activities	**In kind**	**Other sources**		**11 542 634**	**12 129 977**	**15 126 284**

Statement X

Income and expenditure for the biennium ended 31 December 1997

Extraordinary Measures in Lebanon and the Occupied Territory (Unrestricted Fund)

(United States dollars)

		1996-1997		
1994-1995	*Description*	*Cash*	*In kind*	*Total*
	Income			
	(Payments and deliveries received) (Schedules 9 and 10)			
4 157 384	Governments	—	—	—
350 039	Intergovernmental organizations	5 927	—	5 927
119 946	Non-governmental organizations	—	—	—
14 235	Other sources	—	—	—
4 641 604	**Total**	**5 927**	**—**	**5 927**
	Expenditure			
5 200 318	Staff costs	1 050 687	—	1 050 687
87 887	Miscellaneous supplies	1 091	—	1 091
16 186	Medical supplies	(236 345)	—	(236 345)
20	Spare parts and lubricants	2 829	—	2 829
4 068 835	Food commodities	(63 326)	—	(63 326)
0	Fresh food	—	—	—
19 228	Miscellaneous equipment	91 682	—	91 682
0	Rent, water and electricity	—	—	—
694 394	Construction, furniture and equipment	(2 254)	—	(2 254)
99 161	Travel costs	3 084	—	3 084
23 815	Post, telegraph and telecommunications	—	—	—
305	Freight and port services	—	—	—
413 695	Contractual services	71 808	—	71 808
1 799 173	Subsidies	1 222	—	1 222
12 423 017	**Total**	**920 478**	**—**	**920 478**
(7 781 413)	**Excess of income over expenditure**	**(914 551)**	**—**	**(914 551)**

Statement XI

Assets and liabilities at 31 December 1997

Extraordinary Measures in Lebanon and the Occupied Territory (Unrestricted Fund)

(United States dollars)

1994-1995		*Description*		*1996-1997*
		Assets		
—		Cash on hand and in banks		—
—		Prepayments		—
—				—
		Liabilities		
210 400		Accounts payable		625
154 466		Provision for unliquidated obligations		—
182 209		Provision for carry-forwards		—
56 326		Provision for goods-in-transit		—
—		Income received in advance		—
15 756 697		Due to General Fund		17 201 107
16 360 098				**17 201 732**
		Fund balance		
	(8 662 359)	Balance at 1 January 1996	(16 360 098)	
		Add:		
	83 674	Fund adjustment	72 917	
	(8 578 685)		(16 287 181)	
		Less:		
	(7 781 413)	Excess of expenditure	(914 551)	
(16 360 098)				(17 201 732)
—				—

Statement XII

Income and expenditure for the biennium ended 31 December 1997

Extraordinary Measures in Lebanon and the Occupied Territory

All funds

(*United States dollars*)

Project	*Opening balance 1 January 1996*	*Contributions*			*Expenditure*			*Surplus/(deficit) for period*	*Fund adjustment*[a]	*Fund balance 31 December 199*[b]
		In cash	*In kind*	*Total*	*In cash*	*In kind*	*Total*			
Base EMLOT										
EMLOT in cash	(16 344 810)	5 927	—	5 927	941 351	—	941 351	(935 424)	78 502	(17 201 732)
EMLOT in kind	(15 288)	—	—	—	(20 873)	—	(20 873)	20 873	(5 585)	—
Subtotal	**(16 360 098)**	**5 927**	**—**	**5 927**	**920 478**	**—**	**920 478**	**(914,551)**	**72 917**	**(17 201 732)**
Masks for Gulf situation	775	—	—	—	—	—	—	—	(775)	—
Emergency hospitalization and medical expenses	4 383	—	—	—	—	—	—	—	—	4 383
Physiotherapists, Médicins sans frontières (MSF), West Bank	—	—	—	—	—	—	—	—	—	—
Extended health and general assistance (Finland)	2 728	—	—	—	—	—	—	—	1	2 729
Salaries and medical equipment	12 316	—	—	—	—	—	—	—	—	12 316
Canadian contribution	212	—	—	—	—	—	—	—	—	212
General protection and health services (United States)	19 868	—	—	—	—	—	—	—	—	19 868
Health programme (Switzerland)	3 100	—	—	—	—	—	—	—	—	3 100
Flour (Japan)	237 197	—	—	—	—	—	—	—	1	237 198
Emergency food aid, Gaza (European Community Humanitarian Office)	—	284 264	—	284 264	357 965	—	357 965	(73 701)	—	(73 701)
Purchase of flour, Gaza (Netherlands)	—	1 820 359	—	1 820 359	1 820 995	—	1 820 995	(636)	—	(636)
Subtotal	280 579	2 104 623	—	2 104 623	2 178 960	—	2 178 960	(74 337)	(773)	205 469
Subtotal Base EMLOT	(16 079 519)	2 110 550	—	2 110 550	3 099 438	—	3 099 438	(988, 888)	72 144	(16 996 263)

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 199
		In cash	In kind	Total	In cash	In kind	Total			
One-time EMLOT projects										
Other Gaza projects	(1 658 153)	—	—	—	—	—	—	—	(1)	(1 658 154)
Lebanon reconstruction programme	1 959	—	—	—	—	—	—	—	—	1 959
Urgent medical needs	12 214	—	—	—	2 249	—	2 249	(2 249)	10	9 975
Central Field Pharmacy, Jerusalem	340	—	—	—	—	—	—	—	—	340
Shatila Camp repairs	790	—	—	—	—	—	—	—	(704)	86
Medical emergency programme, Gaza and West Bank	3 093	—	—	—	—	—	—	—	(1)	3 092
Exceptional donation of flour (European Community)	557 852	—	—	—	—	—	—	—	—	557 852
Procurement of food	(615 390)	—	—	—	—	—	—	—	—	(615 390)
Miscellaneous donations	21 409	—	—	—	—	—	—	—	—	21 409
Subtotal one-time projects	**(1 675 886)**	—	—	—	2 249	—	2 249	(2 249)	(696)	**(1 678 831)**
Total all funds	**(17 755 405)**	2 110 550	—	2 110 550	3 101 687	—	3 101 687	(991 137)	71 448	**(18 675 094)**

[a] Adjustments to prior years expenditure.

Statement XIII

Assets and liabilities at 31 December 1997

Extraordinary Measures in Lebanon and the Occupied Territory

All funds

(United States dollars)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Base EMLOT										
EMLOT in cash	—	—	—	625	—	—	—	17 201 107	17 201 732	(17 201 732)
EMLOT in kind	—	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	625	—	—	—	17 201 107	17 201 732	(17 201 732)
Masks for Gulf situation	—	—	—	—	—	—	—	—	—	—
Emergency hospitalization and medical expenses	4 383	—	4 383	—	—	—	—	—	—	4 383
Physiotherapists, MSF, West Bank	—	—	—	—	—	—	—	—	—	—
Extended health and general assistance (Finland)	2 729	—	2 729	—	—	—	—	—	—	2 729
Salaries and medical equipment	12 316	—	12 316	—	—	—	—	—	—	12 316
Canadian contribution	212	—	212	—	—	—	—	—	—	212
General protection and health services (United States of America)	19 868	—	19 868	—	—	—	—	—	—	19 868
Health programme (Switzerland)	3 100	—	3 100	—	—	—	—	—	—	3 100
Flour (Japan)	237 198	—	237 198	—	—	—	—	—	—	237 198
Emergency food aid, Gaza (European Community Humanitarian Office)	—	—	—	—	—	—	—	73 701	73 701	(73 701)
Purchase of flour, Gaza (Netherlands)	—	—	—	—	—	—	—	636	636	(636)
Subtotal	**279 806**	—	**279 806**	—	—	—	—	**74 337**	**74 337**	**205 469**
Subtotal Base EMLOT	**279 806**	—	**279 806**	**625**	—	—	—	**17 275 444**	**17 276 069**	**(16 996 263)**
One-time EMLOT projects										
Other Gaza projects	—	—	—	—	—	—	—	1 658 154	1 658 154	(1 658 154)
Lebanon Reconstruction Programme	1 959	—	1 959	—	—	—	—	—	—	1 959
Urgent medical needs	9 975	—	9 975	—	—	—	—	—	—	9 975
Central Field Pharmacy, Jerusalem	340	—	340	—	—	—	—	—	—	340
Shatila Camp repairs	86	—	86	—	—	—	—	—	—	86

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199**
Medical Emergency Programme, Gaza and West Bank	3 092	—	3 092	—	—	—	—	—	—	3 092
Exceptional donation of flour (European Community)	557 852	—	557 852	—	—	—	—	—	—	557 852
Procurement of food	—	—	—	—	—	—	—	615 390	615 390	(615 390)
Miscellaneous donations	21 409	—	21 409	—	—	—	—	—	—	21 409
Subtotal	**594 713**	**—**	**594 713**	**—**	**—**	**—**	**—**	**2 273 544**	**2 273 544**	**(1 678 831)**
Total all funds	**874 519**	**—**	**874 519**	**625**	**—**	**—**	**—**	**19 548 988**	**19 549 613**	**(18 675 094)**

Schedule 9

Report on cash contributions at 31 December 1997

All funds

	Local currency			United States dollars		
Donor	*Currency*	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Governments						
Netherlands						
Interest for 1996	$	23 952	23 952	23 952	—	23 952
Purchase of flour, Gaza and West Bank	f.	3 000 000	3 000 000	1 796 407	—	1 796 407
Palestine						
Balance at 1 January 1996	$	1 189 695	—	—	1 189 695	1 189 695
Subtotal				**1 820 359**	**1 189 695**	**1 189 695**
Intergovernmental Organizations						
European Community						
Balance at 1 January 1996: Balance of transportation and distribution costs	ECU	4 522	4 522	5 927	—	5 927
Subtotal	**Cash**			**1 826 286**	**1 189 695**	**1 189 695**

Schedule 10

Report on in-kind contributions at 31 December 1997

All funds

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
China						
Balance at 1 January 1996: 410 metric tons of rice and 240 metric tons of sugar.	$	147 581	—	—	147 581	147 581
France						
Balance at 1 January 1996: 5,000 tons of wheat equivalent (3,650 tons of flour)	$	984 786	—	—	984 786	984 786
Subtotal			—	—	**1 132 367**	**1 132 367**
Intergovernmental organizations						
European Community						
Flour for Gaza and West Bank (European Community Humanitarian Office)	ECU	280 000	224 000	284 264	64 073	348 337
Subtotal				**284 264**	**64 073**	**69 393**
Total D. EMLOT Emergency Fund				**2 110 550**	**2 386 135**	**2 391 455**

Statement XIV

Income and expenditure for the biennium ended 31 December 1997

Expanded Programme of Assistance

(United States dollars)

Project	*Opening balance 1 January 1996*	*Contributions*			*Expenditure*			*Surplus (deficit) for period*	*Fund adjustment[a]*	*Fund balance 31 December 1997*
		In cash	*In kind*	*Total*	*In cash*	*In kind*	*Total*			
Establishment of Khan Younis Women's Programme Centre, Gaza	5 383	—	—	—	4 686	—	4 686	(4 686)	—	697
Establishment of Khan Younis Women's Programme Centre, Gaza, (Deutsche Stiftung)	17 374	—	—	—	12 315	—	12 315	(12 315)	987	6 046
Cost of gynaecologist, Qalqilia Hospital, West Bank	(2 961)	—	—	—	—	—	—	—	(1)	(2 962)
Construction of 10 classrooms and equipment	788	—	—	—	—	—	—	—	1	789
Construction/equipping of schools, Gaza and West Bank	194 123	9 893	—	9 893	124 580	—	124 580	(114 687)	4 837	84 273
Training of health personnel, Gaza	174	—	—	—	174	—	174	(174)	—	—
AIDS information, education and communication training courses	3 633	9 000	—	9 000	8 430	—	8 430	570	1	4 204
Infrastructure and environmental health projects	835 327	—	—	—	990 040	—	990 440	(990 440)	(634)	(155 347)
Construction of girls school, Beit Ula, West Bank	10 645	—	—	—	9 409	—	9 409	(9 409)	286	1 522
Appraisal of sewerage and drainage plans, Beach Camp	(1 730)	1 730	—	1 730	—	—	—	1 730	—	—
Construction and equipping of classrooms	3 261	—	—	—	3 258	—	3 258	(3 258)	(86)	(83)
Environmental health feasibility studies, Gaza	(188 064)	183 135	—	183 135	—	—	—	183 135	—	(4 929)
Equipment for Deir el-Balah Health Centre	5 033	—	—	—	5 007	—	5 007	(5 007)	(26)	—
Equipment and furniture, FawwarWomen's Programme Centre	12 326	—	—	—	11 095	—	11 095	(11 095)	423	1 654

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Legal literacy courses, Women's Programme Centre	21 125	812	—	812	1 542	—	1 542	(730)	—	20 395
Ex-Baptist School of Nursing	134 896	190 702	237 921	428 623	251 847	237 921	489 768	(61 145)	732	74 483
Extension and improvement of warehousing (European Community)	(104 494)	111 402	—	111 402	—	—	—	111 402	—	6 908
HIV/AIDS prevention and control	1 622	—	—	—	—	—	—	—	—	1 622
Library for Ex-Baptist School of Nursing	2 013	—	—	—	1 913	—	1 913	(1 913)	1 220	1 320
Legal advice bureaux, Jordan	5 615	149	—	149	5 439	—	5 439	(5 290)	—	325
Self-housing repair, Gaza and West Bank	65 064	1 756	—	1 756	39 096	—	39 096	(37 340)	—	27 724
Afternoon clinics, Gaza	(892 422)	—	—	—	1 063 520	—	1 063 520	(1 063 520)	—	(1 955 942)
Construction of Rafah Elementary School, Gaza	176 228	12 055	—	12 055	3 442	—	3 442	8 613	(184 841)	—
Technical department, Gaza (European Community)	3 374	—	—	—	—	—	—	—	—	3 374
Repair and construction, Gaza and West Bank	32 326	—	—	—	6 669	—	6 669	(6 669)	1	25 658
Kuwait Mission	(60 723)	—	—	—	—	—	—	—	—	(60 723)
Relief, medical and training	47 441	—	—	—	17 012	—	17 012	(17 012)	970	31 399
Training of midwives in West Bank (Australian People, Health, Education, Development Abroad (APHEDA))	3 979	—	—	—	3 397	—	3 397	(3 397)	—	582
Project and programme preparation facility	(1 867)	—	—	—	—	—	—	—	—	(1 867)
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	17 069	—	—	—	—	—	—	—	—	17 069
Construction of classrooms, Gaza (Netherlands)	7 112	3 576	—	3 576	—	—	—	3 576	—	10 688
Construction/equipping, Ramallah School	(1 156)	5 328	—	5 328	3	—	3	5 325	(3 946)	223

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Women's Programme Centre, literacy and numeracy, West Bank	3 360	—	—	—	—	—	—	—	—	3 360
UNFPA maternal health programme, Gaza and West Bank	(230 705)	263 828	—	263 828	14 472	—	14 472	249 356	47 120	65 771
Training courses (Canada)	2 271	—	—	—	1 675	—	1 675	(1 675)	—	596
University scholarship in Egypt (Netherlands)	3 926	—	—	—	—	—	—	—	(3 926)	—
Renovation of health centre, Jerusalem	3 095	—	—	—	539	—	539	(539)	—	2 556
Renovation of Kalandia Training Centre	203 345	—	—	—	(9 632)	—	(9 632)	9 632	(3 534)	209 443
Operational reserve, income generation	(76 061)	—	—	—	399 673	—	399 673	(399 673)	1 436	(474 298)
Upgrading health-care provision, Gaza and West Bank	236 647	—	—	—	230 872	—	230 872	(230 872)	1 471	7 246
Health care Beach, Rafa and Doura camps; reconstruction and repair (special hardship cases) shelter	259 211	—	—	—	55 332	—	55 332	(55 332)	492	204 371
Mechanization of refuse removal, Gaza	1 765	—	—	—	—	—	—	—	—	1 765
Health and education projects (Libyan Arab Jamahiriya), 1988	7 026	—	—	—	7 316	—	7 316	(7 316)	8 214	7 924
Manichi Social Welfare Foundation, Gaza/West Bank	229	—	—	—	—	—	—	—	—	229
Gaza Centre for the Deaf	85	—	—	—	82	—	82	(82)	633	636
Shelter Rehabilitation Unit (Italy)	749 432	552 707	—	552 707	679 412	—	679 412	(126 705)	984	623 711
Staff costs, occupied territories (Japan)	294 245	33 112	—	33 112	106 289	—	106 289	(73 177)	—	221 068
Construction of school toilets, Gaza (Germany)	804 873	24 603	—	24 603	549 995	—	549 995	(525 392)	—	279 481
Projects in Gaza and the West Bank (Libyan Arab Jamahiriya)	5 819	—	—	—	—	—	—	—	(2)	5 817

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Self-help, repair/ construction, Jordan	(21 828)	—	—	—	—	—	—	—	—	(21 828)
AGFUND scholarships and construction	(55 569)	—	—	—	—	—	—	—	—	(55 569)
Warehousing, Gaza (General Fund)	365 450	—	—	—	476	—	476	(476)	—	364 974
Warehousing, Gaza (Sweden)	4 181	—	—	—	3 670	—	3 670	(3 670)	—	511
Technical department, Gaza and the West Bank	(2 834 583)	—	—	—	2 089 627	—	2 089 627	(2 089 627)	(26)	(4 924 236)
Al-Ahli Hospital, Gaza (Denmark)	12 349	—	—	—	6 817	—	6 817	(6 817)	—	5 532
Sanitation project (Switzerland)	337	—	—	—	295	—	295	(295)	(42)	—
Radda Barnen contribution	15 652	—	—	—	2 677	—	2 677	(2 677)	—	12 975
Save the Children Fund (United Kingdom)	18 457	3 806	—	3 806	39 551	—	39 551	(35 745)	1	(17 287)
CT scanner, Al-Ahli Hospital, Gaza	908	—	—	—	295	—	295	(295)	—	613
HIV/AIDS project (WHO)	21 415	—	—	—	655	—	655	(655)	—	20 760
Women's Programme Centre, Daraj, Gaza	35 532	—	—	—	17 663	—	17 663	(17 663)	—	17 869
Orthopaedic surgeon (WHO funded project)	10 243	—	—	—	—	—	—	—	—	10 243
Women's Programme Centre, Khan Younis (Canada)	20 375	—	—	—	19 124	—	19 124	(19 124)	142	1 393
UNRWA Ladies Group	97	—	—	—	149	—	149	(149)	52	—
Physiotherapy (CIDA)	(1 146)	—	—	—	627	—	627	(627)	(1)	(1 774)
Various projects (Canada)	73 403	—	—	—	75 856	—	75 856	(75 856)	258	(2 195)
Women's Programme Centre, Fawwar	(163 335)	—	—	—	11 208	—	11 208	(11 208)	(1)	(174 544)
Establishment of Women's Programme Centre, Amari (Germany)	101 901	3 707	—	3 707	41 347	—	41 347	(37 640)	—	64 261
Physiotherapy (UNICEF funds)	(22 251)	—	—	—	6 289	—	6 289	(6 289)	—	(28 540)

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
In-service training of health professionals (Arab Council of Ministers of Health (ACMH)/(WHO)	1 095	—	—	—	124	—	124	(124)	1	972
Improved sanitation facilities, West Bank	6 796	274	—	274	27 138	—	27 138	(26 864)	—	(20 068)
Upgrading Qalqilia Hospital, West Bank	(1 050)	—	—	—	—	—	—	—	—	(1 050)
Installation of pressure line, Gaza	251 625	6 765	—	6 765	179 020	—	179 020	(172 255)	1	79 371
Jabalia Health Centre	38	—	—	—	35	—	35	(35)	(3)	—
Mental health project, West Bank (WHO)	19 249	—	—	—	2 081	—	2 081	(2 081)	(1)	17 167
Generator, Far`a Camp	7 837	—	—	—	—	—	—	—	(1)	7 836
Subtotal	**488 255**	**1 418 340**	**237 921**	**1 656 261**	**7 123 623**	**237 921**	**7 361 544**	**(5 705 283)**	**(126 808)**	**(5 343 836)**
Income-generation Activities Revolving Fund										
Palestinian enterprises in Gaza, West Bank and Jordan	463 451	9 400	—	9 400	335	—	335	9 065	(9 464)	463 052
Income generation, revolving loans (Japan)	452 314	—	—	—	153 607	—	153 607	(153 607)	1	298 708
Income-generating projects (CIDA)	154 306	1 512	—	1 512	(89)	—	(89)	1 601	(10 375)	145 532
Income-generating projects, Jordan (NRC)	204 360	6 872	—	6 872	—	—	—	6 872	—	211 232
Income-generating projects, Gaza and the West Bank (United States)	393 516	—	—	—	54 995	—	54 995	(54 995)	16 857	355 378
Income-generating projects, Gaza and West Bank (Germany)	906 429	6 228	—	6 228	924	—	924	5 304	(43 943)	867 790
Income-generation projects (Canada)	240 966	964	—	964	295	—	295	669	(9 375)	232 260
Income-generation programme, Gaza and West Bank (Italy)	602 611	1 087	—	1 087	13	—	13	1 074	(18 946)	584 739
Revolving Fund account	397 712	720 583	—	720 583	680 367	—	680 367	40 216	217 538	655 466

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Income generation, West Bank (Germany)	406 512	28 883	—	28 883	3 025	—	3 025	25 858	(198 078)	234 292
Income-generating project, Gaza (Germany)	317 530	—	—	—	—	—	—	—	—	317 530
Subtotal	**4 539 707**	**775 529**	**—**	**775 529**	**893 472**	**—**	**893 472**	**(117 943)**	**(55 785)**	**4 365 979**
Total	**5 027 962**	**2 193 869**	**237 921**	**2 431 790**	**8 017 095**	**237 921**	**8 255 016**	**(5 823 226)**	**(182 593)**	**(977 857)**

[a] Adjustments relating to prior years expenditure.

Statement XV

Assets and liabilities at 31 December 1997

Expanded programme of assistance

(*United States dollars*)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199**
Establishment of Khan Younis Women's Programme Centre, Gaza	697	—	697	—	—	—	—	—	—	697
Establishment of Khan Younis Women's Programme Centre, Gaza (Deutsche Stiftung)	10 935	—	10 935	4 889	—	—	—	—	4 889	6 046
Cost of gynaecologist, Qalqilia Hospital	—	—	—	—	—	—	—	2 962	2 962	(2 962)
Construction of 10 classrooms and equipment	789	—	789	—	—	—	—	—	—	789
Construction and equipping of schools, Gaza and West Bank	89 645	—	89 645	5 372	—	—	—	—	5 372	84 273
AIDS Information, Education and Communication training courses	4 204	—	4 204	—	—	—	—	—	—	4 204
Infrastructure and environmental health projects	—	—	—	—	—	—	—	155 347	155 347	(155 347)
Construction of Girl's School, Beit Ula, West Bank	1 522	—	1 522	—	—	—	—	—	—	1 522
Appraisal of sewerage and drainage plans, Beach Camp	—	—	—	—	—	—	—	—	—	—
Construction and equipping of classrooms	—	—	—	—	—	—	—	83	83	(83)
Environmental health feasibility studies, Gaza	—	—	—	—	—	—	—	4 929	4 929	(4 929)
Equipment for Deir el-Balah Health Centre	—	—	—	—	—	—	—	—	—	—
Equipment and furniture, Fawwar Women's Programme Centre	2 241	—	2 241	450	—	—	137	—	587	1 654
Legal literacy courses, Women's Programme Centre	20 395	—	20 395	—	—	—	—	—	—	20 395
Ex-Baptist School of Nursing	76 432	—	76 432	691	—	—	1 258	—	1 949	74 483
Extension and improvement of warehousing (European Community)	6 908	—	6 908	—	—	—	—	—	—	6 908
HIV/AIDS prevention and control	1 622	—	1 622	—	—	—	—	—	—	1 622
Library for Ex-Baptist School of Nursing	856	538	1 394	—	—	—	74	—	74	1 320
Legal advice bureaux, Jordan	361	—	361	36	—	—	—	—	36	325

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199**
Self-housing repair, Gaza and West Bank	27 724	—	27 724	—	—	—	—	—	—	27 724
Afternoon clinics, Gaza	—	—	—	—	—	—	—	1 955 942	1 955 942	(1 955 942)
Construction of Rafah Elementary School, Gaza	—	—	—	—	—	—	—	—	—	—
Technical department, Gaza (European Community)	3 374	—	3 374	—	—	—	—	—	—	3 374
Repair and construction, Gaza and West Bank	25 658	—	25 658	—	—	—	—	—	—	25 658
Kuwait Mission	—	—	—	—	—	—	—	60 723	60 723	(60 723)
Relief, medical and training	31 829	—	31 829	—	—	—	430	—	430	31 399
Training of midwives, West Bank (APHEDA)	881	—	881	299	—	—	—	—	299	582
Project and programme preparation facility	—	—	—	—	—	—	—	1 867	1 867	(1 867)
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	17 069	—	17 069	—	—	—	—	—	—	17 069
Construction of classrooms, Gaza (Netherlands)	11 169	—	11 169	481	—	—	—	—	481	10 688
Construction/equipping, Ramallah School	223	—	223	—	—	—	—	—	—	223
Women's Programme Centre, literacy and numeracy, West Bank	3 360	—	3 360	—	—	—	—	—	—	3 360
UNFPA maternal health programme, Gaza and West Bank	65 771	—	65 771	—	—	—	—	—	—	65 771
Training courses (Canada)	596	—	596	—	—	—	—	—	—	596
University scholarship in Egypt (Netherlands)	—	—	—	—	—	—	—	—	—	—
Renovation of health centre, Jerusalem	2 556	—	2 556	—	—	—	—	—	—	2 556
Renovation of Kalandia Training Centre	218 544	—	218 544	9 101	—	—	—	—	9 101	209 443
Operational reserve, income generation	—	153	153	864	—	—	12 672	460 915	474 451	(474 298)
Upgrading health-care provision, Gaza and West Bank	10 468	—	10 468	3 222	—	—	—	—	3 222	7 246
Health care Beach, Rafah and Doura camps, reconstruction and repair, special hardship cases shelter	197 528	6 630	204 158	—	(213)	—	—	—	(213)	204 371
Mechanization of refuse removal, Gaza	1 765	—	1 765	—	—	—	—	—	—	1 765
Health and education projects (Libyan Arab Jamahiriya), 1988	7 924	—	7 924	—	—	—	—	—	—	7 924

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 199-*
Manichi Social Welfare Foundation, Gaza and West Bank	229	—	229	—	—	—	—	—	—	229
Gaza Centre for the Deaf	648	—	648	—	—	—	12	—	12	636
Shelter Rehabilitation Unit (Italy)	643 663	—	643 663	19 952	—	—	—	—	19 952	623 711
Staff costs, occupied territories (Japan)	274 639	4 125	278 764	57 696	—	—	—	—	57 696	221 068
Construction of school toilets, Gaza (Germany)	296 583	—	296 583	17 102	—	—	—	—	17 102	279 481
Projects in Gaza and West Bank (Libyan Arab Jamahiriya)	5 817	—	5 817	—	—	—	—	—	—	5 817
Self-help, repair/construction, Jordan	—	—	—	—	—	—	—	21 828	21 828	(21 828)
AGFUND scholarships and construction	—	—	—	—	—	—	—	55 569	55 569	(55 569)
Warehousing, Gaza (General Fund)	364 974	—	364 974	—	—	—	—	—	—	364 974
Warehousing, Gaza (Sweden)	511	—	511	—	—	—	—	—	—	511
Technical Department, Gaza and West Bank	—	—	—	2 197	—	—	6 566	4 915 473	4 924 236	(4 924 236)
Al-Ahli Hospital, Gaza (Denmark)	5 532	—	5 532	—	—	—	—	—	—	5 532
Sanitation project (Switzerland)	—	—	—	—	—	—	—	—	—	—
Radda Barnen contribution	13 451	—	13 451	—	—	—	476	—	476	12 975
Save the Children Fund (United Kingdom)	—	—	—	—	—	—	452	16 835	17 287	(17 287)
CT scanner, Al-Ahli Hospital, Gaza	613	—	613	—	—	—	—	—	—	613
HIV/AIDS project (WHO)	20 760	—	20 760	—	—	—	—	—	—	20 760
Women's Programme Centre, Daraj, Gaza	18 746	—	18 746	—	—	—	877	—	877	17 869
Orthopaedic surgeon (WHO funded project)	10 243	—	10 243	—	—	—	—	—	—	10 243
Women's Programme Centre, Khan Younis (Canada)	1 550	—	1 550	—	—	—	157	—	157	1 393
UNRWA Ladies Group	—	—	—	—	—	—	—	—	—	—
Physiotherapy (CIDA)	—	—	—	—	—	—	—	1 774	1 774	(1 774)
Various projects (Canada)	—	—	—	—	—	—	—	2 195	2 195	(2 195)
Women's Programme Centre, Fawwar	—	—	—	—	—	—	—	174 544	174 544	(174 544)
Establishment of Women's Programme Centre Amari (Germany)	69 316	—	69 316	4 005	—	—	1 050	—	5 055	64 261
Psychotherapy (UNICEF funds)	—	—	—	—	—	—	280	28 260	28 540	(28 540)
In-service training of health professionals (ACMH/WHO)	972	—	972	—	—	—	—	—	—	972
Improved sanitation facilities, West Bank	—	—	—	—	—	—	—	20 068	20 068	(20 068)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Upgrading Qalqilia Hospital, West Bank	—	—	—	—	—	—	—	1 050	1 050	(1 050)
Installation of pressure line, Gaza	83 092	—	83 092	3 721	—	—	—	—	3 721	79 371
Jabalia Health Centre	—	—	—	—	—	—	—	—	—	—
Mental Health Projects, West Bank (WHO)	17 167	—	17 167	—	—	—	—	—	—	17 167
Generator, Far'a Camp	7 836	—	7 836	—	—	—	—	—	—	7 836
Subtotal	**2 679 388**	**11 446**	**2 690 834**	**130 078**	**(213)**	**—**	**24 441**	**7 880 364**	**8 034 670**	**(5 343 836)**
Income-generation Activities Revolving Fund										
Palestinian Enterprises in Gaza, West Bank and Jordan	237 390	225 662	463 052	—	—	—	—	—	—	463 052
Income generation, revolving loans (Japan)	294 249	4 459	298 708	—	—	—	—	—	—	298 708
Income-generating projects (CIDA)	116 623	28 909	145 532	—	—	—	—	—	—	145 532
Income-generating projects, Jordan (NRC)	—	240 924	240 924	—	—	—	—	29 692	29 692	211 232
Income-generating projects, Gaza and West Bank (United States)	339 132	18 855	357 987	—	—	—	2 609	—	2 609	355 378
Income-generating projects, Gaza and West Bank (Germany)	764 360	103 935	868 295	505	—	—	—	—	505	867 790
Income-generation projects (Canada)	194 612	37 648	232 260	—	—	—	—	—	—	232 260
Income-generation programme, Gaza and West Bank (Italy)	474 736	110 003	584 739	—	—	—	—	—	—	584 739
Revolving fund account	—	1 169 773	1 169 773	1 796	—	—	9 107	503 404	514 307	655 466
Income generation, West Bank (Germany)	132 487	113 742	246 229	11 937	—	—	—	—	11 937	234 292
Income-generating project, Gaza (Germany)	313 658	3 872	317 530	—	—	—	—	—	—	317 530
Subtotal	**2 867 247**	**2 057 782**	**4 925 029**	**14 238**	**—**	**—**	**11 716**	**533 096**	**559 050**	**4 365 979**
Total	**5 546 635**	**2 069 228**	**7 615 863**	**144 316**	**(213)**	**—**	**36 158**	**8 413 460**	**8 593 720**	**(977 857)**

Schedule 11

Report on cash contributions at 31 December 1997

Expanded Programme of Assistance

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Germany						
Interest for 1996	$	3 349	3 349	3 349	—	3 349
Balance at 1 January 1996	DM	80 850	—	—	56 538	56 538
Interest for 1996, legal literacy	$	812	812	812	—	812
Balance at 1 January 1996, legal literacy	DM	1 349	—	—	7 936	7 936
Interest for 1996, legal advice bureaux	$	149	149	149	—	149
Balance at 1 January 1996, legal advice bureaux	DM	3 116	—	—	2 179	2 179
Interest for 1996, self-housing repair	$	1 756	1 756	1 756	—	1 756
Balance at 1 January 1996, self-housing repair	DM	29 403	—	—	20 562	20 562
Interest for 1996, school construction	$	7 170	7 170	7 170	—	7 170
Interest up to 31 December 1995, school construction	$	4 885	4 885	4 885	—	4 885
Balance at 1 January 1996, school construction	$	63 094	—	—	63 094	63 094
Interest for 1996, university scholarships	$	1 492	1 492	1 492	—	1 492
Interest up to 31 December 1995, university scholarships	$	2 957	2 957	2 957	—	2 957
Balance at 1 January 1996, school construction	DM	26 329	9 164	5 328	13 084	18 412
Interest for 1996, construction of school toilets	$	24 603	24 603	24 603	—	24 603
Interest for 1996	$	8 652	8 652	8 652	—	8 652
To complement: social services, urgently needed improvements in Aqabat Jabr camp	DM	28 654	28 654	18 851	—	18 851
Interest for 1996, Women's Programme Centre, Amari	$	3 707	3 707	3 707	—	3 707
Interest for 1996, sanitation facilities	$	274	274	274	—	274
Interest for 1996, installation of pressure line	$	6 765	6 765	6 765	—	6765
Italy						
Interest earned on donated funds to upgrade pumping stations 1 and 2	$	552 707	552 707	552 707	—	552 707
Japan						
Interest on staff costs	$	33 112	33 112	33 112	—	33 112

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Netherlands						
Interest for 1996, school construction	$	9 893	9 893	9 893	—	9 893
Interest, sewerage and drainage	$	1 730	1 730	1 730	—	1 730
Interest for 1996, classroom construction	$	3 576	3 576	3 576	—	3 576
Subtotal				**691 768**	**163 393**	**134 867**
Intergovernmental organizations						
European Community						
Balance at 1 January 1996, environmental sanitation, Gaza	ECU	294 000	141 380	183 135	200 026	383 161
Balance at 1 January 1996, improvement of warehouse	ECU	85 000	85 000	111 402	—	111 402
Subtotal				**294 537**	**200 026**	**189 120**
Non-governmental organizations						
Near East Council of Churches						
Balance at 1 January 1996, construction of 10 classrooms	$	90 972	—	—	90 972	90 972
Save the Children Fund (United Kingdom)						
Salaries of two clinical supervisors at College of Nursing, Gaza	$	43 968	43 968	43 968	—	43 968
Two clinical supervisors at College of Nursing, Gaza	£	56 000	56 000	90 323	—	90 323
Gaza College of Nursing running costs	£	25 000	25 000	40 258	—	40 258
March 1996 salaries of staff at the Gaza College of Nursing	£	10 500	10 500	16 154	—	16 154
Midwifery training	$	3 806	3 806	3 806	—	3 806
Subtotal				**194 508**	**90 972**	**138 746**
United Nations organizations						
UNFPA						
Contraceptive supplies for Syrian Arab Republic, Lebanon, Jordan and West Bank, 1997	$	263 828	263 828	263 828	—	263 828
WHO						
Balance at 1 January 1996, HIV/AIDS programme	$	9 000	9 000	9 000	—	9 000
Subtotal				**272 828**	—	**272 828**
Total				**1 453 641**	**454 391**	**735 561**

Schedule 12

Report on in-kind contributions at 31 December 1997

Expanded Programme of Assistance

Donor	*Local currency*			*United States dollars*		
	Currency	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Non-governmental organizations						
Save the Children Fund (United Kingdom)						
Salaries of two staff seconded for the Gaza College of Nursing	$	131 531	131 531	131 531	—	131 531
Staff seconded for the Gaza College of Nursing	$	106 390	106 390	106 390	—	106 390
Total				**237 921**	—	**335 900**

Statement XVI

Income and expenditure for the biennium ended 31 December 1997

Gaza General Hospital

(United States dollars)

		Contributions			*Expenditure*					
Project	*Opening balance 1 January 1996*	*In cash*	*In kind*	*Total*	*In cash*	*In kind*	*Total*	*Surplus (deficit) for period*	*Fund adjustment[a]*	*Fund balance 31 December 1997*
Various projects	(2 430 756)	124 161	—	124 161	7 105 412	—	7 105 412	(6 981 251)	2 959	(9 409 048)
European Community	(1 703 801)	1 645 570	—	1 645 570	—	—	—	1 645 570	—	(58 231)
In-kind contribution (Denmark)	202 167	—	—	—	107 107	—	107 107	(107 107)	—	95 060
Operating costs (Denmark)	(75 980)	693 137	214 872	908 009	1 268 084	214 872	1 482 956	(574 947)	876 906	225 979
X-ray equipment (Germany)	(1 490)	—	—	—	—	—	—	—	49 962	48 472
Additional construction and supplies (European Union)	(1 264 648)	6 721 944	—	6 721 944	6 739 434	—	6 739 434	(17 490)	—	(1 282 138)
Redesign of sewerage plant (Belgium)	—	165 067		165 067	98 610		98 610	66 457	—	66 457
In-kind donations (furniture and equipment) (Denmark)	—	—	5 693 481	5 693 481	—	5 693 481	5 693 481	—	—	—
Manufacture of furniture (Denmark)	—	—	402 577	402 577	—	402 577	402 577	—	—	—
Equipment for sterile department (Belgium)	—	348 485		348 485	327 745		327 745	20 740	—	20 740
Equipment for sterile department (State of Baden Wurttenberg, Germany)	30 000	—	—	—	29 980	—	29 980	(29 980)	(20)	—
Sewerage treatment plant	—	—		—	41 663		41 663	(41 663)	—	(41 663)
Co-funding of construction of sewerage plant	—	—	—	—	603 342	—	603 342	(603 342)	—	(603 342)
Construction of storage facilities (Belgium)	—	660 269	—	660 269	857 567	—	857 567	(197 298)	—	(197 298)
Construction of bulk storage warehouse (Belgium)	—	159 054	—	159 054	96 473	—	96 473	62 581	—	62 581
Generator (Denmark)	—	876 906	—	876 906	—	—	—	876 906	(876 906)	—
Total	**(5 244 508)**	**11 394 593**	**6 310 930**	**17 705 523**	**17 275 417**	**6 310 930**	**23 586 347**	**(5 880 824)**	**52 901**	**(11 072 431)**

[a] Adjustments relating to prior years expenditure.

Statement XVII

Assets and liabilities at 31 December 1997

Gaza General Hospital

(United States dollars)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Various projects	—	241 075	241 075	10 824	—	—	31 211	9 608 088	9 650 123	(9 409 048)
European Community	253 163	—	253 163	311 394	—	—	—	—	311 394	(58 231)
In-kind contribution (Denmark)	95 060	—	95 060	—	—	—	—	—	—	95 060
Operating costs (Denmark)	225 979	—	225 979	—	—	—	—	—	—	225 979
X-ray equipment (Germany)	48 472	—	48 472	—	—	—	—	—	—	48 472
Additional construction and supplies (European Union)	8 060	—	8 060	1 290 198	—	—	—	—	1 290 198	(1 282 138)
Redesign of sewerage plant (Belgium)	66 457	—	66 457	—	—	—	—	—	—	66 457
In-kind donations (furniture and equipment) (Denmark)	—	—	—	—	—	—	—	—	—	—
Manufacture of furniture (Denmark)	—	—	—	—	—	—	—	—	—	—
Equipment for sterile department (Belgium)	20 740	—	20 740	—	—	—	—	—	—	20 740
Equipment for sterile department (State of Baden-Wurttenberg, Germany)	—	—	—	—	—	—	—	—	—	—
Sewerage treatment plant	—	—	—	—	—	—	—	41 663	41 663	(41 663)
Co-funding of construction of sewerage plant	—	—	—	—	—	—	—	603 342	603 342	(603 342)
Construction of storage facilities (Belgium)	—	—	—	—	—	—	—	197 298	197 298	(197 298)
Construction of bulk storage warehouse	62 581	—	62 581	—	—	—	—	—	—	62 581
Generator (Denmark)	—	—	—	—	—	—	—	—	—	—
Total	**780 512**	**241 075**	**1 021 587**	**1 612 416**	**—**	**—**	**31 211**	**10 450 391**	**12 094 018**	**(11 072 431)**

Schedule 13

Report on cash contributions at 31 December 1997

Gaza General Hospital

Donor	*Local currency*			*United States dollars*		
	Currency	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Governments						
Belgium						
Balance at 1 January 1996: additional equipment for sewage treatment plant	$	165 067	165 067	165 067	—	165 067
Balance at 1 January 1996: bulk storage warehouse, 1995	$	660 269	660 269	660 269	—	660 269
Additional component of bulk storage warehouse, 1996	BF	5 000 000	5 000 000	159 054	—	159 054
Medical equipment	BF	20 000 000			549 451	549 451
Denmark						
Materials needed to hook up two generators	Dkr	495 394	495 394	74 161	—	74 161
Balance at 1 January 1996: staff costs, carpentry productions and programme support costs	$	1 547 128	238 506	238 506	1 308 622	1 547 128
Balance at 1 January 1996: carpentry productions	Dkr	783 925	783 925	137 290	—	137 290
Balance at 1 January 1996: staff costs, 1996	Dkr	1 812 015	1 812 015	317 341	—	317 341
Pledged at major donors' meeting	$	876 906	876 906	876 906	—	876 906
Greece						
1997 contribution	$	50 000	50 000	50 000	—	50 000
Sweden						
Cash for sterilizing equipment	Skr	2 300 000	2 300 000	348 485	—	348 485
Subtotal				**3 027 078**	**1 858 073**	**2 824 453**
Intergovernmental organizations						
European Community						
Balance at 1 January 1996	ECU	100 000	100 000	126 583	—	126 583
Balance at 1 January 1996	ECU	1 200 000	1 200 000	1 518 987	—	1 518 987
Completion of Gaza General Hospital	ECU	6 700 000	2 947 990	6 721 944	1 947 747	8 669 691
Subtotal				**8 367 515**	**1 947 747**	**1 660 484**
Total				**11 394 592**	**3 805 820**	**4 484 937**

Schedule 14

Report on in-kind contributions at 31 December 1997

Gaza General Hospital

Donor	Local currency			United States dollars		
	Currency	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Governments						
Denmark						
Balance at 1 January 1996: timber, sewage treatment plant, pharmaceuticals	$	1 783 454	214 872	214 872	1 568 582	1 783 454
Balance at 1 January 1996: equipment	$	5 693 481	5 693 481	5 693 481	—	5 693 481
Balance at 1 January 1996: timber	$	402 577	402 577	402 577	—	402 577
Spain						
Balance at 1 January 1997: Medical equipment	$	1 000 000			1 000 000	1 000 000
Total				**6 310 930**	**2 568 582**	**9 540 210**

Statement XVIII

Income and expenditure for the biennium ended 31 December 1997

Peace Implementation Programme

(United States dollars)

Project	*Opening balance 1 January 1996*	*Contributions*			*Expenditure*			*Surplus/(deficit) for period*	*Fund adjustment*[a]	*Fund balance 31 December 1997*
		In cash	*In kind*	*Total*	*In cash*	*In kind*	*Total*			
Medical supplies to the Palestinian Authority through UNRWA (USAID)	—	99 500	—	99 500	94 762	—	94 762	4 738	—	4 738
Furniture and equipment, Women's Programme Centre, Jordan (Deutsche Stiftung)	—	101 351	—	101 351	73 035	—	73 035	28 316	—	28 316
Three projects in Nahr El-Bared and Siblin (United States)	—	662 808	—	662 808	3 682	—	3 682	659 126	—	659 126
Construction of schools, Mazzeh and Husseinyeh, Syrian Arab Republic (Germany)	—	272 910	—	272 910	191 854	—	191 854	81 056	—	81 056
Support to small-scale enterprises, West Bank (Germany)	—	304 650	—	304 650	25 320	—	25 320	279 330	—	279 330
Solidarity group lending and micro-enterprise credit (USAID)	—	500 000	—	500 000	(134 110)	—	(134 110)	634 110	—	634 110
School construction and shelter rehabilitation, Gaza (USAID)	—	5 887 543	—	5 887 543	6 429 970	—	6 429 970	(542 427)	—	(542 427)
Rehabilitation of shelters, Gaza (Netherlands)	—	3 067 244	—	3 067 244	1 713 645	—	1 713 645	1 353 599	—	1 353 599
Projects in the Rafah area (Egypt)	—	148 368	—	148 368	104 797	—	104 797	43 571	—	43 571
Hiring of teachers, West Bank (Ireland)	—	331 660	—	331 660	225 612	—	225 612	106 048	—	106 048
Construction and furnishing of preparatory/secondary school, Central Lebanon (Germany)	—	830 935	—	830 935	185	—	185	830 750	—	830 750
Hiring of teachers, West Bank (Ireland)	—	150 796	—	150 796	13 885	—	13 885	136 911	—	136 911
Rehabilitation/aid to disabled youth and children, Lebanon	—	69 904	—	69 904	3 097	—	3 907	66 807	—	66 807
Various projects, all fields, 1996 (Japan)	—	4 400 000	—	4 400 000	640 837	—	640 837	3 759 163	—	3 759 163

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Comprehensive maintenance of two schools, Jordan (United States of America)	—	228 480	—	228 480	228 480	—	228 480	—	—	—
Construction and equipment of classrooms, Hashimi, Jordan (United States of America)	—	92 150	—	92 150	11 801	—	11 801	80 349	—	80 349
Construction and equipment of girls' school, West Bank (Iceland)	—	418 900	—	418 900	—	—	—	418 900	—	418 900
Solidarity group lending programme (New Zealand)	—	145 625	—	145 625	14 726	—	14 726	130 899	—	130 899
Hiring of additional teachers, West Bank and Gaza (Australia)	—	431 610	—	431 610	98 936	—	98 936	332 674	—	332 674
School construction, Syrian Arab Republic	—	390 873	—	390 873	871	—	871	390 002	—	390 002
School construction	—	72 280	—	72 280	14 595	—	14 595	57 685	—	57 685
Training Centre, workshop equipment, Siblin, Lebanon (United States of America)	—	279 678	—	279 678	—	—	—	279 678	—	279 678
Provision of school desks, Lebanon (United States of America)	—	66 700	—	66 700	63 063	—	63 063	3 637	—	3 637
Integration of visually impaired children, Lebanon (Deutsche Stiftung)	—	8 201	—	8 201	2 648	—	2 648	5 553	—	5 553
Care for destitute aged, Lebanon (Deutsche Stiftung)	—	21 710	—	21 710	11 323	—	11 323	10 387	—	10 387
Health and management training	—	306 321	—	306 321	191 707	—	191 707	114 614	—	114 614
Loans to small-scale enterprises in Occupied Territory (Norway)	1 999 985	—	—	—	213 268	—	213 268	(213 268)	—	1 786 717
Solidarity group and Micro-enterprise Lending in the Occupied Territory (Norway)	149 985	—	—	—	29 957	—	29 957	(29 957)	—	120 028
Upgrading of Neirab Camp Library, Syrian Arab Republic (Deutsche Stiftung)	69 930	—	—	—	54 460	—	54 460	(54 460)	—	15 470
Hearing aids for refugee children, Lebanon (Nihon)	—	9 447	—	9 447	9 447	—	9 447	—	—	—

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Hospitalization in Lebanon, 1996-1997 (Japan)	—	2 000 000	—	2 000 000	1 993 860	—	1 993 860	6 140	—	6 140
Provision of medical supplies, Lebanon (Japan)	—	300 000	—	300 000	297 140	—	297 140	2 860	—	2 860
Shelter repair, Jordan (Japan)	—	200 000	—	200 000	199 165	—	199 165	835	—	835
Construction of pathways and drains, Jordan (Japan)	—	1 000 000	—	1 000 000	627 901	—	627 901	372 099	—	372 099
Emergency employment programme, Gaza (Norway)	—	5 000 000	—	5 000 000	4 996 991	—	4 996 991	3 009	—	3 009
Assistance to Palestinian children and youth, Gaza and West Bank	12 763	—	—	—	12 763	—	12 763	(12 763)	—	—
Experts on environmental affairs, Gaza	25 434	—	—	—	—	—	—	—	—	25 434
Shelter rehabilitation, Lebanon (United States of America)	1	—	—	—	—	—	—	—	(1)	—
Various projects, Gaza (UNAID)	(76 633)	—	—	—	414	—	414	(414)	1	(77 046)
Maintenance, upgrading of equipment (Switzerland)	187 971	—	—	—	74 555	—	74 555	(74 555)	(40)	113 376
Renovation for special hardship cases and construction of boundaries (Netherlands)	1 564	50	—	50	586	—	586	(536)	(1)	1 027
Shelter rehabilitation, Gaza and West Bank (European Community Humanitarian Office)	(35 421)	—	—	—	70 240	—	70 240	(70 240)	(1)	(105 662)
Construction of four schools, Gaza (Belgium)	629 627	—	—	—	99 552	—	99 552	(99 552)	2 032	532 107
Rehousing projects, Lebanon (Denmark)	449 042	—	—	—	433 683	—	433 683	(433 683)	—	15 359
Various health projects, Gaza and West Bank (Finland)	244 698	—	—	—	173 662	—	173 662	(173 662)	2 172	73 208
Various projects, Gaza and West Bank (Japan)	5 189 656	214 000	—	214 000	4 036 021	—	4 036 021	(3 822 021)	12 149	1 379 784
Clinical supervisor's courses, Gaza and West Bank, (APHEDA)	14 596	23 700	—	23 700	38 296	—	38 296	(14 596)	—	—
Community centre, Shu'fat, West Bank (Germany)	137 043	236 921	—	236 921	197 525	—	197 525	39 396	—	176 439

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Support to small- and medium-scale enterprises (Germany)	210 859	237 914	—	237 914	6	—	6	237 908	1	448 768
Various projects, Jericho area, Lebanon, Syrian Arab Republic	442 349	405 811	—	405 811	499 875	—	499 875	(94 064)	(73 204)	275 081
Maintenance, construction and equipment (Sweden)	176 358	1 399 254	—	1 399 254	1 079 169	—	1 079 169	320 085	—	496 453
Graduate training programme	(1)	—	—	—	—	—	—	—	1	—
Aerial mapping of Middle Camps, Gaza (Australia)	948 449	9 212	—	9 212	251 329	—	251 329	(242 117)	900	707 232
Upgrading of Equipment for Women's Programme Centres, West Bank (AGFUND)	(64 086)	64 269	—	64 269	183	—	183	64 086	—	—
Medical aid for Palestinians, Gaza (United Kingdom)	32 204	—	—	—	29 859	—	29 859	(29 859)	—	2 345
Construction projects, Syrian Arab Republic, Lebanon and Jordan	317 650	—	—	—	287 229	—	287 229	(287 229)	973	31 394
Upgrading of equipment at Rafa Health Centre (Australia)	12 202	—	—	—	11 905	—	11 905	(11 905)	—	297
Various projects (Italy)	208 906	—	—	—	129 391	—	129 391	(129 391)	14 234	93 749
Humanitarian aid to Palestinians, Lebanon (European Community)	—	1 518 959	—	1 518 959	2 660 351	—	2 660 351	(1 141 392)	—	(1 141 392)
Construction of sewer network, Lebanon (European Community)	—	—	—	—	63 043	—	63 043	(63 043)	—	(63 043)
Shelter rehabilitation, Lebanon (Canada)	455 851	—	—	—	452 958	—	452 958	(452 958)	—	2 893
Nine projects for refugees, Jordan	—	728 584	—	728 584	388 704	—	388 704	339 880	—	339 880
Upgrading of three schools, Yamouk Camp, Syrian Arab Republic (United States of America)	—	608 608	—	608 608	608 553	—	608 553	55	—	55
Upgrading the slow learners centres, Jordan (United Kingdom)	—	25 806	—	25 806	21 998	—	21 998	3 808	—	3 808
Beach Camp Coastal Defence, Gaza (Netherlands)	—	1 702 917	—	1 702 917	28 784	—	28 784	1 674 133	—	1 674 133

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 199[c]
		In cash	In kind	Total	In cash	In kind	Total			
Development of Women's Programme Centre, Ehan Eshieh Camp, Syrian Arab Republic	6 909	—	—	—	7 269	—	7 269	(7 269)	—	(360)
Women's Programme Centre, Rafah (Belgium)	171 158	—	—	—	120 745	—	120 745	(120 745)	60	50 473
Income-generating projects, Gaza and West Bank (Norway)	1 233 833	—	—	—	8	—	8	(8)	—	1 233 825
Health, education and relief project (Saudi Arabia)	(2 312,471)	7 411 518	—	7 411 518	5 984 824	—	5 984 824	1 426 694	9 785	(875 992)
Equipping of maternal and child health centre, Zarqa, Jordan	289 705	—	—	—	227 826	—	227 826	(227 826)	7	61 886
Bureij Women's Programme Centre, Gaza	50 896	—	—	—	15 270	—	15 270	(15 270)	(1 664)	33 962
Various projects, agency-wide (United States)	2 267 680	—	—	—	1 241 788	—	1 241 788	(1 241 788)	4 351	1 030 243
Asphalting of roads and pathways, Kalandia Training Centre, West Bank (Italy)	55 445	—	—	—	34 826	—	34 826	(34 826)	—	20 619
Public health laboratory, West Bank and polyclinic, Lebanon (Italy)	1 557 632	871 719	—	871 719	32 227	—	32 227	839 492	—	2 397 124
Provision of temporary housing in Jericho (Netherlands)	6 878	—	—	—	6 878	—	6 878	(6 878)	—	—
Construction of two health centres, Gaza (Luxembourg)	601 856	—	—	—	723 272	—	723 272	(723 272)	(258)	(121 674)
Construction and equipping of Women's Programme Centre at Qabr Essit, Syrian Arab Republic	154 245	—	—	—	83 623	—	83 623	(83 623)	—	70 622
Construction and equipping of schools, Gaza (Netherlands)	1 098 182	80 835	—	80 835	214 274	—	214 274	(133 439)	2 803	967 546
Various school constructions, West Bank and Gaza	4 065 995	—	—	—	3 536 028	—	3 536 028	(3 536 028)	1 660	531 627
Upgrading of equipment, Lebanon and Jordan (United States)	72 613	—	—	—	48 306	—	48 306	(48 306)	8 668	32 975
Various projects, Jordan (United States)	64 331	—	—	—	56 962	—	56 962	(56 962)	10 803	18 172

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus (deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Women's Programme Centre (Deutsche Stiftung)	4 521	—	—	—	4 468	—	4 468	(4 468)	581	634
Services rendered to Palestinian Authority	12 894	293	—	293	—	—	—	293	—	13 187
Construction and equipping of five Women's Programme Centres, Gaza (Netherlands)	(107 524)	278 090	—	278 090	165 794	—	165 794	112 296	1	4 773
Construction and equipping of classrooms, Gaza (Netherlands)	384 565	12 878	—	12 878	353 260	—	353 260	(340 382)	(720)	43 463
Construction and equipping of classroom, Gaza (Norway)	(185 756)	376 680	—	376 680	158 859	—	158 859	217 821	—	32 065
Equipment and materials for literacy courses, Women's Programme Centre, Gaza (Finland)	50 330	—	—	—	46 724	—	46 724	(46 724)	200	3 806
Lebanon Polyclinic (France)	100 000	—	—	—	93 601	—	93 601	(93 601)	—	6 399
Radiology and ultrasound equipment, Khan Younis Health Centre (Luxembourg)	—	194 055	—	194 055	33 040	—	33 040	161 015	—	161 015
Health education programme on prevention of HIV/AIDS (UNAIDS)	—	82 500	—	82 500	19 804	—	19 804	62 696	—	62 696
Construction and equipping of Balta Elementary Preparatory School, West Bank (Netherlands)	—	712 229	—	712 229	—	—	—	712 229	—	721 229
Various projects, 1997 (Japan)	—	2 000 000	—	2 000 000	—	—	—	2 000 000	—	2 000 000
Solidarity group lending programme, Gaza (Germany)	—	162 752	—	162 752	17 114	—	17 114	145 638	—	145 638
Shelter rehabilitation, Gaza (Germany)	—	544 670	—	544 670	443 417	—	443 417	101 253	—	101 253
Classrooms and laboratory, Yazur School, West Bank (Germany)	—	186 278	—	186 278	98 933	—	98 933	87 345	—	87 345
Small and micro-enterprise training, Gaza (Germany)	—	314 214	—	314 214	170 308	—	170 308	143 906	—	143 906
Sewage system, Mieh Mieh Camp, Lebanon (Germany)	—	58 150	—	58 150	—	—	—	58 150	—	58 150

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 1997
		In cash	In kind	Total	In cash	In kind	Total			
Rehabilitation of water supply, Dbayeh, Lebanon (Germany)	—	83 513	—	83 513	67 126	—	67 126	16 387	—	16 387
Construction of 18 classrooms, West Bank (Germany)	—	651 884	—	651 884	505 269	—	505 269	146 615	—	146 615
Assistance to the families of Canada Camp (Kuwait)	—	1 000 000	—	1 000 000	293 687	—	293 687	706 313	—	706 313
Upgrading of schools, West Bank (Norway)	2 336 985	—	—	—	2 306 594	—	2 306 594	(2 306 594)	—	30 391
Various projects, agency-wide (Japan)	3 891 984	—	—	—	3 109 784	—	3 109 784	(3 109 784)	(1 001)	781 199
Public health, Lebanon and West Bank (Italy)	3 594 771	53 038	—	53 038	1 795 266	—	1 795 266	(1 742 228)	—	1 852 543
Upgrading of Joubar Health Centre, Syrian Arab Republic (Germany)	17 718	3 884	—	3 884	32 173	—	32 173	(28 289)	—	(10 571)
PIP projects, Lebanon, Syrian Arab Republic and Jordan	1 414 028	58 413	—	58 413	818 371	—	818 371	(759 958)	2 415	656 485
PIP programme, Lebanon (Switzerland)	455 000	—	—	—	440 682	—	440 682	(440 682)	—	14 318
Shelter rehabilitation, Gaza (USAID)	26 544	9 140 421	—	9 140 421	5 624 397	—	5 624 397	3 516 024	3	3 542 571
Various projects, Jordan (Canada)	(4 591)	32 548	—	32 548	28 158	—	28 158	4 390	—	(201)
Shelter rehabilitation, Gaza Strip (Sweden)	116 728	1 119 403	—	1 119 403	1 098 040	—	1 098 040	21 363	2	138 093
Graduate training programme (Ireland)	143 055	—	—	—	143 098	—	143 098	(143 098)	3 553	3 510
Diesel workshop at Kalandia Training Centre (AGFUND)	—	—	—	—	50 000	—	50 000	(50 000)	—	(50 000)
Beach Camp, Gaza (United Kingdom)	—	1 822 000	—	1 822 000	1 511 711	—	1 511 711	310 289	—	310 289
Community programme and kindergarten, Syrian Arab Republic (Deutsche Stiftung)	47 890	—	—	—	28 261	—	28 261	(28 261)	—	19 629
Expansion of family health programme, Gaza (Overseas Development Agency) (ODA)	57 706	252 156	—	252 156	266 748	—	266 748	(14 592)	—	43 114

Project	Opening balance 1 January 1996	Contributions			Expenditure			Surplus/(deficit) for period	Fund adjustment[a]	Fund balance 31 December 199"
		In cash	In kind	Total	In cash	In kind	Total			
Siblin Training Centre (United States)	156 845	156 845	—	156 845	221 898	—	221 898	(65 053)	—	91 792
Various projects, Jordan and Syrian Arab Republic (United States)	838 433	1 060 542	—	1 060 542	1 558 985	—	1 558 985	(498 443)	—	339 990
Projects, Gaza, Jordan and Syrian Arab Republic (Japan)	6 500 000	—	—	—	5 266 453	—	5 266 453	(5 266 453)	—	1 233 547
Projects in Jordan and Siblin Training Centre, Lebanon (United States)	360 560	360 560	—	360 560	465 578	—	465 578	(105 018)	—	255 542
Income generation programme, Gaza (Italy)	310 559	—	—	—	68 220	—	68 220	(68 220)	—	242 339
Sewerage projects in eight camps, Lebanon (European Union)	—	766 710	—	766 710	337 652	—	337 652	429 058	—	429 058
Construction of pathways in Husn Camp (Germany)	—	47 514	—	47 514	42 423	—	42 423	5 091	—	5 091
Shelter repair and construction (Germany)	—	49 437	—	49 437	42 308	—	42 308	7 129	—	7 129
Computer laboratory at Waqqas school (Germany)	—	86 293	—	86 293	76 663	—	76 663	9 630	—	9 630
Sewerage works at Deir Elbalah (Germany)	—	723 732	—	723 732	147 391	—	147 391	576 341	—	576 341
Gaza waste water project (USAID)	426 238	3 804 000	—	3 804 000	4 048 461	—	4 048 461	(244 461)	40 180	221 957
Total	**42 075 362**	**69 535 403**	**—**	**69 535 403**	**74 432 389**	**—**	**74 432 389**	**(4 896 986)**	**40 645**	**37 219 021**

[a] Adjustments relating to prior years' expenditures.

Statement XIX

Assets and liabilities at 31 December 1997

Peace Implementation Programme

(United States dollars)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to General Fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Medical supplies to the Palestinian Authority through UNRWA (USAID)	4 738	—	4 738	—	—	—	—	—	—	4 738
Furniture and equipment, Women's Programme Centre, Jordan (Deutsche Stiftung)	90 682	—	90 682	—	—	—	62 366	—	62 366	28 316
Three projects in Nahr El Bared and Siblin (United States)	660 398	—	660 398	—	—	—	1 272	—	1 272	659 126
Construction of schools, Mazzeh and Husseinyeh, Syrian Arab Republic (Germany)	88 082	—	88 082	7 026	—	—	—	—	7 026	81 056
Support to small-scale enterprises, West Bank (Germany)	265 762	20 012	285 774	6 444	—	—	—	—	6 444	279 330
Solidarity group lending and micro-enterprise credit (USAID)	8 240	625 870	634 110	—	—	—	—	—	—	634 110
School construction and shelter rehabilitation, Gaza (USAID)	—	—	—	104 771	—	—	104 183	333 473	542 427	(542 427)
Rehabilitation of shelters, Gaza (Netherlands)	1 353 599	—	1 353 599	—	—	—	—	—	—	1 353 599
Projects in the Rafah area (Egypt)	43 571	—	43 571	—	—	—	—	—	—	43 571
Hiring of teachers, West Bank (Ireland)	106 048	—	106 048	—	—	—	—	—	—	106 048
Loans to small-scale enterprises in the occupied territory (Norway)	194 527	1 592 190	1 786 717	—	—	—	—	—	—	1 786 717
Solidarity group and micro-enterprise lending in the occupied territory (Norway)	101 106	18 922	120 028	—	—	—	—	—	—	120 028
Upgrading of Neirab Camp library, Syrian Arab Republic (Deutsche Stiftung)	15 470	—	15 470	—	—	—	—	—	—	15 470
Hospitalization in Lebanon, 1996–1997 (Japan)	209 301	—	209 301	203 161	—	—	—	—	203 161	6 140
Provision of medical supplies, Lebanon (Japan)	10 673	—	10 673	—	—	—	7 813	—	7 813	2 860

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligation	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance at 31 December 199-
Shelter repair, Jordan (Japan)	835	—	835	—	—	—	—	—	—	835
Construction of pathways and drains, Jordan (Japan)	372 198	—	372 198	99	—	—	—	—	99	372 099
Emergency employment programme, Gaza (Norway)	3 009	—	3 009	—	—	—	—	—	—	3 009
Experts on environmental affairs, Gaza	25 434	—	25 434	—	—	—	—	—	—	25 434
Various projects, Gaza (USAID)	—	—	—	—	—	—	—	77 046	77 046	(77 046)
Maintenance, upgrading of equipment (Switzerland)	114 169	—	114 169	—	—	—	793	—	793	113 376
Renovation for special hardship cases and construction of boundaries (Netherlands)	1 054	—	1 054	27	—	—	—	—	27	1 027
Shelter rehabilitation, Gaza and West Bank (European Community Humanitarian Office)	—	—	—	—	—	—	—	105 662	105 662	(105 662)
Construction of four schools, Gaza (Belgium)	555 884	—	555 884	23 777	—	—	—	—	23 777	532 107
Rehousing projects, Lebanon (Denmark)	20 359	—	20 359	5 000	—	—	—	—	5 000	15 359
Various health projects, Gaza and West Bank (Finland)	73 788	—	73 788	—	—	—	580	—	580	73 208
Various projects, Gaza and West Bank (Japan)	1 448 765	—	1 448 765	68 981	—	—	—	—	68 981	1 379 784
Community centre, Shu'fat, West Bank (Germany)	186 672	—	186 672	7 995	—	—	2 238	—	10 233	176 439
Support to small and medium-scale enterprises (Germany)	383 250	66 405	449 655	887	—	—	—	—	887	448 768
Various projects, Jericho area, Lebanon (Syrian Arab Republic)	299 013	—	299 013	16 628	—	—	7 304	—	23 932	275 081
Maintenance, construction and equipment (Sweden)	499 417	—	499 417	—	—	—	2 964	—	2 964	496 453
Aerial mapping of Middle Camps, Gaza (Australia)	544 059	165 403	709 462	1 924	—	—	306	—	2 230	707 232
Medical aid for Palestinians, Gaza (United Kingdom)	2 525	—	2 525	—	—	—	180	—	180	2 345
Construction projects, Syrian Arab Republic, Lebanon and Jordan	53 969	—	53 969	—	—	—	22 575	—	22 575	31 394

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to General Fund*	*Total liabilities*	*Fund balance at 31 December 199-*
Upgrading of equipment at Rafah Health Centre (Australia)	1 369	—	1 369	—	—	—	1 072	—	1 072	297
Various projects (Italy)	89 327	—	89 327	4 783	—	—	(9 205)	—	(4 422)	93 749
Humanitarian aid to Palestinians, Lebanon (European Community)	—	—	—	174 658	—	—	59 410	907 324	1 141 392	(1 141 392)
Construction of sewer network, Lebanon (European Community)	—	—	—	—	—	—	—	63 043	63 043	(63 043)
Shelter rehabilitation, Lebanon (Canada)	2 893	—	2 893	—	—	—	—	—	—	2 893
Nine projects for refugees, Jordan	362 277	—	362 277	—	—	—	22 397	—	22 397	339 880
Upgrading of three schools, Yamouk Camp, Syrian Arab Republic (United States)	55	—	55	—	—	—	—	—	—	55
Upgrading the slow learners centres, Jordan (United Kingdom)	3 808	—	3 808	—	—	—	—	—	—	3 808
Beach Camp Coastal Defence, Gaza (Netherlands)	1 750 117	—	1 750 117	75 984	—	—	—	—	75 984	1 674 133
Development of Women's Programme Centre, Khan Eshieh Camp, Syrian Arab Republic	—	—	—	—	—	—	—	360	360	(360)
Women's Programme Centre, Rafah (Belgium)	52 060	—	52 060	—	—	—	1 587	—	1 587	50 473
Income-generating projects, Gaza and West Bank (Norway)	1 001 589	232 236	1 233 825	—	—	—	—	—	—	1 233 825
Health, education and relief project (Saudi Arabia)	—	—	—	9 070	—	—	51 736	815 186	875 992	(875 992)
Equipping of maternal and child health centre, Zarqa, Jordan	62 456	—	62 456	—	—	—	570	—	570	61 886
Bureij Women's Programme Centre, Gaza	33 962	—	33 962	—	—	—	—	—	—	33 962
Various projects, agency-wide (United States)	1 042 605	—	1 042 605	—	—	—	12 362	—	12 362	1 030 243
Asphalting of roads and pathways, Kalandia Training Centre, West Bank (Italy)	21 902	—	21 902	1 283	—	—	—	—	1 283	20 619
Public health laboratory, West Bank and polyclinic, Lebanon (Italy)	2 486 106	—	2 486 106	88 982	—	—	—	—	88 982	2 397 124
Construction of two health centres, Gaza (Luxembourg)	—	—	—	—	—	—	4 362	117 312	121 674	(121 674)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligation	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance at 31 December 1997
Construction and equipping of Women's Programme Centre at Qabr Essit, Syrian Arab Republic	70 622	—	70 622	—	—	—	—	—	—	70 622
Construction and equipping of four schools, Gaza (Netherlands)	967 546	—	967 546	—	—	—	—	—	—	967 546
Various school construction, West Bank and Gaza	1 075 264	—	1 075 264	—	—	—	543 637	—	543 637	531 627
Upgrading of equipment, Lebanon and Jordan (United States)	35 916	—	35 916	300	—	—	2 641	—	2 941	32 975
Various projects, Jordan (United States)	18 666	—	18 666	—	—	—	494	—	494	18 172
Women's Programme Centre, Jordan (Deutsche Stiftung)	634	—	634	—	—	—	—	—	—	634
Services rendered to Palestinian Authority	13 187	—	13 187	—	—	—	—	—	—	13 187
Construction and equipping of five Women's Programme Centres, Gaza (Netherlands)	4 773	—	4 773	—	—	—	—	—	—	4 773
Construction and equipping of classrooms, Gaza (Netherlands)	47 860	—	47 860	4 397	—	—	—	—	4 397	43 463
Construction and equipping of classrooms, Gaza (Norway)	43 435	—	43 435	—	—	—	11 370	—	11 370	32 065
Equipment and materials for literacy courses, Women's Programme Centre, Gaza (Finland)	3 893	—	3 893	—	—	—	87	—	87	3 806
Lebanon Polyclinic (France)	6 399	—	6 399	—	—	—	—	—	—	6 399
Solidarity group lending programme, Gaza (Germany)	4 436	142 613	147 049	1 411	—	—	—	—	1 411	145 638
Shelter rehabilitation, Gaza (Germany)	104 165	—	104 165	2 912	—	—	—	—	2 912	101 253
Classrooms and laboratory at Yazur School, West Bank (Germany)	90 342	—	90 342	2 997	—	—	—	—	2 997	87 345
Small and micro-enterprise training, Gaza (Germany)	148 263	—	148 263	2 526	—	—	1 831	—	4 357	143 906
Sewage system, Mieh Camp, Lebanon (Germany)	60 767	—	60 767	2 617	—	—	—	—	2 617	58 150
Rehabilitation of water supply, Dbayeh, Lebanon (Germany)	26 808	—	26 808	10 421	—	—	—	—	10 421	16 387
Construction of 18 classrooms, West Bank (Germany)	157 491	—	157 491	10 876	—	—	—	—	10 876	146 615

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligation	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance at 31 December 199-
Assistance to families of Canada Camp (Kuwait)	783 750	—	783 750	77 437	—	—	—	—	77 437	706 313
Upgrading of schools, West Bank (Norway)	93 724	—	93 724	—	—	—	63 333	—	63 333	30 391
Various projects, agency-wide (Japan)	761 065	60 159	821 224	28 029	—	—	11 996	—	40 025	781 199
Public health, Lebanon and West Bank (Italy)	1 934 714	—	1 934 714	82 171	—	—	—	—	82 171	1 852 543
Upgrading of Joubar Health Centre, Syrian Arab Republic (Germany)	—	—	—	—	—	—	—	10 571	10 571	(10 571)
PIP projects, Lebanon, Syrian Arab Republic and Jordan	512 399	201 482	713 881	55 136	—	—	2 260	—	57 396	656 485
PIP programme, Lebanon (Switzerland)	14 318	—	14 318	—	—	—	—	—	—	14 318
Shelter rehabilitation, Gaza (USAID)	1 700 304	1 845 412	3 545 716	—	—	—	3 145	—	3 145	3 542 571
Various projects, Jordan (Canada)	—	—	—	—	—	—	—	201	201	(201)
Shelter rehabilitation, Gaza Strip (Sweden)	144 526	—	144 526	6 433	—	—	—	—	6 433	138 093
Graduate training programme (Ireland)	3 510	—	3 510	—	—	—	—	—	—	3 510
Diesel workshop at Kalandia Training Centre (AGFUND)	—	—	—	—	—	—	—	50 000	50 000	(50 000)
Beach Camp, Gaza (United Kingdom)	310 289	—	310 289	—	—	—	—	—	—	310 289
Communication programme and kindergarten, Syrian Arab Republic (Deutsche Stiftung)	19 629	—	19 629	—	—	—	—	—	—	19 629
Expansion of family health programme, Gaza (ODA)	46 979	—	46 979	—	—	—	3 865	—	3 865	43 114
Siblin Training Centre (United States)	91 792	—	91 792	—	—	—	—	—	—	91 792
Construction and furnishing of preparatory/ secondary school, Lebanon (Germany)	861 511	—	861 511	30 761	—	—	—	—	30 761	830 750
Hiring of teachers, West Bank (Ireland)	24 620	115 705	140 325	3 414	—	—	—	—	3 414	136 911
Rehabilitation aid to disabled youth and children, Lebanon	66 807	—	66 807	—	—	—	—	—	—	66 807
Various projects, all fields, 1996 (Japan)	3 821 110	—	3 821 110	7 013	—	—	54 934	—	61 947	3 759 163
Construction and equipping of classrooms, Hashimi, Jordan (United States)	90 886	—	90 886	23	—	—	10 514	—	10 537	80 349

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligation	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance at 31 December 199-
Construction and equipping of girls' school, West Bank (Iceland)	418 900	—	418 900	—	—	—	—	—	—	418 900
Solidarity group lending programme (New Zealand)	8 185	122 714	130 899	—	—	—	—	—	—	130 899
Hiring of additional teachers, West Bank and Gaza (Austria)	362 939	—	362 939	30 265	—	—	—	—	30 265	332 674
Construction of new facilities, Jaber/Atlit School, Syrian Arab Republic	390 002	—	390 002	—	—	—	—	—	—	390 002
Construction of three classrooms, Kawkab/Ja'oneh School	57 685	—	57 685	—	—	—	—	—	—	57 685
Workshop equipment, Siblin Training Centre, Lebanon (United States)	279 678	—	279 678	—	—	—	—	—	—	279 678
Radio and ultrasound equipment (Luxembourg)	198 504	—	198 504	7 989	—	—	29 500	—	37 489	161 015
Health education programme on prevention of HIV/AIDS (UNAIDS)	82 068	—	82 068	19 372	—	—	—	—	19 372	62 696
Construction and equipping of Balata Elementary/Preparatory School, West Bank (Netherlands)	744 279	—	744 279	32 050	—	—	—	—	32 050	712 229
Various projects, 1997 (Japan)	2 000 000	—	2 000 000	—	—	—	—	—	—	2 000 000
Provision of school desks, Lebanon (United States)	63 697	—	63 697	—	—	—	60 060	—	60 060	3 637
Integration of visually impaired children, Lebanon (Deutsche Stiftung)	5 665	—	5 665	112	—	—	—	—	112	5 553
Care for destitute aged, Lebanon (Deutsche Stiftung)	13 465	—	13 465	3 078	—	—	—	—	3 078	10 387
Health and management training	114 752	—	114 752	138	—	—	—	—	138	114 614
Various projects, Jordan and Syrian Arab Republic (United States)	350 366	—	350 366	42	—	—	10 334	—	10 376	339 990
Projects for Gaza, Jordan and Syrian Arab Republic (Japan)	1 246 198	—	1 246 198	6 649	—	—	6 002	—	12 651	1 233 547
Projects in Jordan and Siblin Training Centre, Lebanon (United States)	257 307	—	257 307	—	—	—	1 765	—	1 765	255 542
Income-generation programme, Gaza (Italy)	14 429	231 827	246 256	3 917	—	—	—	—	3 917	242 339
Sewerage projects in eight camps, Lebanon (European Union)	464 954	—	464 954	35 896	—	—	—	—	35 896	429 058

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to General Fund*	*Total liabilities*	*Fund balance at 31 December 199[7]*
Construction of pathways in Husn Camp (Germany)	5 225	—	5 225	134	—	—	—	—	134	5 091
Shelter repair and construction (Germany)	7 434	—	7 434	305	—	—	—	—	305	7 129
Computer laboratory at Waqqas School (Germany)	41 294	—	41 294	619	—	—	31 045	—	31 664	9 630
Sewerage works at Deir Elbalah (Germany)	603 144	—	603 144	26 803	—	—	—	—	26 803	576 341
Gaza waste water project (USAID)	95 236	—	95 236	7 700	—	—	(134 421)	—	(126 721)	221 957
Total	**36 634 929**	**5 440 950**	**42 075 879**	**1 305 423**	**—**	**—**	**1 071 257**	**2 480 178**	**4 856 858**	**37 219 021**

Schedule 15

Report on cash contributions at 31 December 1997

Peace Implementation Programme

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Australia						
Additional teachers, Gaza and West Bank	$	431 610	431 610	431 610	0	431 610
Belgium						
Purchase of textbooks, West Bank and Gaza	BF	20 000 000			563 380	563 380
Canada						
Balance at 1 January 1996 various projects	$	20 068	20 068	20 068	0	20 068
Balance at 1 January 1996 various projects	$	12 480	12 480	12 480	0	12 480
Egypt						
UNRWA projects in the Rafah area	$	148 368	148 368	148 368	0	148 368
Germany						
Unified Registration System Coordinator, 1997	DM	434 113			252 391	252 391
Construction of educational facilities, Jordan, 1997	DM	3 153 780			1 833 593	1 833 593
Classroom construction and equipment	DM	895 145	447 572	272 910	312 152	585 062
Support to small-scale enterprises, West Bank	DM	840 730	505 426	304 650	244 847	549 497
Construction and furnishing of preparatory/secondary school, Lebanon	DM	2 358 191	1 179 095	718 960	620 921	1 339 881
Construction and furnishing of preparatory/secondary school, Lebanon	DM	860 729	197 075	111 975	377 076	489 051
Micro-enterprise credit, Gaza	$	494 610	247 305	150 796	172 479	323 275
Balance at 1 January 1996	$	232 493	232 493	232 493	0	232 493
Interest for 1996	$	4 428	4 428	4 428	0	4 428
Interest for 1996	$	2 345	2 345	2 345	0	2 345
Balance at 1 January 1996: income generation, Gaza	DM	456 450	360 421	235 569	67 153	302 722
Balance at 1 January 1996	$	190 572	144 815	144 815	45 757	190 572
Balance at 1 January 1996	$	348 944	250 862	250 862	98 082	348 944
Interest for 1996	$	10 134	10 134	10 134	0	10 134
Balance at 1 January 1996	DM	144 835	0	0	101 283	101 283
Balance at 1 January 1996: solidarity group lending programme	$	179 200	160 118	160 118	19 082	179 200

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Interest for 1996	$	2 634	2 634	2 634	0	2 634
Interest for 1996	$	5 596	5 596	5 596	0	5 596
Balance at 1 January 1996: shelter rehabilitation in Palestinian refugee camps	DM	888 912	868 052	539 074	82 543	621 616
Interest for 1996	$	3 718	3 718	3 718	0	3 718
Balance at 1 January 1996: classroom construction	DM	295 960	285 408	182 560	24 406	206 965
Interest for 1996	$	1 933	1 933	1 933	0	1 933
Small and micro-enterprises, Gaza	DM	200 000	200 000	113 636	0	113 636
Balance at 1 January 1996: small and micro-enterprise training	DM	329 434	319 609	198 645	9 523	208 168
Interest for 1996	$	2 057	2 057	2 057	0	2 057
Balance at 1 January 1996: connection of internal sewerage system	DM	163 358	80 213	56 093	58 143	114 236
Interest for 1996	$	1 664	1 664	1 664	0	1 664
Balance at 1 January 1996: rehabilitation of water supply system	DM	132 186	127 617	81 849	10 589	92 438
Interest for 1996	$	13 078	13 078	13 078	0	13 078
Construction and furnishing of classrooms, West Bank	DM	84 129	83 385	47 378	423	47 801
Balance at 1 January 1996: construction and furnishing of classrooms	DM	942 746	894 054	591 428	25 675	617 103
Balance at 31 December 1996	$	522	522	522	0	522
Balance at 1 January 1996: upgrade of Joubar Health Centre	$	17 301	3 362	3 362	13 939	17 301
Balance at 1 January 1996: construction of pathways and drains in Husn Camp	$	25 480	25 480	25 480	0	25 480
Interest for 1996	$	433	433	433	0	433
Balance at 1 January 1996: construction of pathways and drains in Husn Camp	DM	38 067	37 370	21 601	5 019	26 620
Interest for 1996	$	557	557	557	0	557
Balance at 1 January 1996: shelter repair and reconstruction	DM	79 554	78 235	48 880	5 646	54 526
Interest for 1996	$	1 035	1 035	1 035	0	1 035
Balance at 1 January 1996: computer laboratory at Kraymeh and Waggas	DM	139 428	136 493	85 258	10 321	95 579
Interest for 1996	$	14 400	14 400	14 400	0	14 400
Balance at 1 January 1996: construction of emergency sewerage and drainage works	DM	1 185 024	1 167 722	709 332	102 878	812 210

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Iceland						
Construction and equipment of Beit Ula Girls' School	$	418 900	418 900	418 900	0	418 900
Ireland						
Hiring of additional teachers, West Bank	$	331 660	331 660	331 660	0	331 660
Italy						
Public Health Laboratory, Ramallah, 1997	$	700 704	700 704	700 704	0	700 704
Transfer of interest earned	$	171 015	171 015	171 015	0	171 015
Transfer of interest for the construction of a central public health laboratory, West Bank	$	53 038	53 038	53 038	0	53 038
Japan						
Construction of an extension at Siblin Training Centre, Lebanon	$	123 000	123 000	123 000	0	123 000
Construction of seven UNRWA schools, Gaza	$	871 000	871 000	871 000	0	871 000
Reconstruction and equipping of Ashrafieh boys' school, Jordan	$	806 000	806 000	806 000	0	806 000
Special education programme for slow learning students, Jordan	$	80 000	80 000	80 000	0	80 000
Upgrading of mobile dental service, Syrian Arab Republic	$	120 000	120 000	120 000	0	120 000
Balance at 1 January 1996: various projects, 1996	$	4 400 000	4 400 000	4 400 000	0	4 400 000
Hospitalization in 1996–1997, Lebanon	$	2 000 000	2 000 000	2 000 000	0	2 000 000
Medical supplies, Lebanon	$	300 000	300 000	300 000	0	300 000
Shelter repair/reconstruction, Jordan	$	200 000	200 000	200 000	0	200 000
Construction and maintenance of pathways and drains, Jordan	$	1 000 000	1 000 000	1 000 000	0	1 000 000
Interest for 1996	$	214 000	214 000	214 000	0	214 000
Kuwait						
Balance at 1 January 1996: repatriation of Palestinians from the Sinai to Tel el-Sultan	$	1 000 000	1 000 000	1 000 000	0	1 000 000
Luxembourg						
Radiological Unit and ultrasound equipment for Khan Younis Health Centre, Gaza	$	194 055	194 055	194 055	0	194055
Balance at 1 January 1996	$	222 000	0	0	222 000	222 000
New Zealand						
Women's Solidarity Group Lending Programme, Gaza	S	1 762 059	1 762 059	145 625	0	145 625

Donor	Local currency		United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Netherlands						
Construction, equipping and furnishing of Balata Elementary/Preparatory Boys' School, 1997	$	1 052 600	712 229	712 229	340 371	1 052 600
Balance at 1 January 1996: shelter rehabilitation, Gaza, 1996	$	15 625 000	15 625 000	1 280 738	0	1 280 738
Shelter rehabilitation, Gaza	f.	3 645 580	3 072 790	1 786 506	334 965	2 121 471
Interest for 1996	$	50	50	50	0	50
Beach coastal defence, Gaza	$	2 875 000	1 675 000	1 675 000	1 200 000	2 875 000
Interest for 1996	$	27 917	27 917	27 917	0	27 917
Interest for 1996	$	39 281	39 281	39 281	0	39 281
Interest for 1997	$	41 554	41 554	41 554	0	41 554
Balance at 1 January 1996: construction	NLG	777 000	553 399	278 090	204 519	482 609
Interest for 1996	$	12 878	12 878	12 878	0	12 878
Interest for 1996	$	53 063	53 063	53 063	0	53 063
Norway						
Immediate short-term job creation programme, Gaza	$	5 000 000	5 000 000	5 000 000	0	5 000 000
Balance at 1 January 1996	$	376 680	376 680	376 680	0	376 680
Saudi Arabia						
Several projects in Gaza and West Bank, through the Saudi Fund for Development	$	10 000 000	1 518 959	1 518 959	8 481 041	10 000 000
Balance at 1 January 1996: various projects, Gaza and West Bank, through the Saudi Fund for Development	$	13 273 717	7 411 519	7 411 519	5 862 198	13 273 717
Spain						
Expansion of Qalqilia Hospital, West Bank	Ptas	271 544 122			1 834 758	1 834 758
Sweden						
Balance at 1 January 1996: classroom construction/equipment	SKr	3 102 974	3 102 974	463 130	0	463 130
Balance at 1 January 1996: comprehensive maintenance of equipment	SKr	6 205 948	6 205 948	926 262	0	926 262
Balance at 1 January 1996	SKr	66 078	66 078	9 862	0	9 862
Balance at 1 January 1996: creation of employment	SKr	7 500 000	7 500 000	1 119 403	0	1 119 403
United Kingdom						
Upgrading of slow learners' centres	£	17 000	17 000	25 806	0	25 806
Beach Camp sewerage and drainage project	£	225 000			367 647	367 647
Balance at 1 January 1996: sewerage and public health projects	£	2 000 000	1 139 110	1 822 000	1 410 682	3 232 682

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Balance at 1 January 1996: family health	**$**	**111 399**	**111 399**	**111 399**	**0**	**111 399**
Balance at 1 January 1996: family health	**£**	**293 424**	**90 507**	**140 757**	**312 180**	**452 937**
United States						
Balance at 1 January 1996: 1995 pledge	**$**	**9 500 000**	**3 804 000**	**3 804 000**	**5 696 000**	**9 500 000**
Emergency medical supplies for the Palestinian Authority	**$**	**99 500**	**99 500**	**99 500**	**0**	**99 500**
Equipment upgrading, Youth Activities Centre and Community Centre at Nahr el-Bared	**$**	**662 808**	**662 808**	**662 808**	**0**	**662 808**
Solidarity group lending and micro-enterprise credit programmes, Gaza	**$**	**500 000**	**500 000**	**500 000**	**0**	**500 000**
Construction and equipment for classrooms at three schools	**$**	**3 600 000**	**1 910 699**	**1 910 699**	**1 689 301**	**3 600 000**
Shelter rehabilitation, Gaza	**$**	**4 400 000**	**3 976 844**	**3 976 844**	**423 156**	**4 400 000**
Maintenance of Hashimi Preparatory Boys' School, Jordan	**$**	**114 240**	**114 240**	**114 240**	**0**	**114 240**
Maintenance of Nuzha Preparatory Girls' School, Jordan	**$**	**114 240**	**114 240**	**114 240**	**0**	**114 240**
Construction and equipping of four classrooms at Hashimi Girls' School, Jordan	**$**	**92 150**	**92 150**	**92 150**	**0**	**92 150**
Construction at Jabr/Atleet School, Latakia	**$**	**390 873**	**390 873**	**390 873**	**0**	**390 873**
Construction of new classrooms at Kawkab/Ja'ounch School, Yarmouk, Syrian Arab Republic	**$**	**72 280**	**72 280**	**72 280**	**0**	**72 280**
Repair and upgrading of equipment at Siblin Training Centre, Lebanon	**$**	**279 678**	**279 678**	**279 678**	**0**	**279 678**
Provision of school desks, Lebanon	**$**	**66 700**	**66 700**	**66 700**	**0**	**66 700**
Epidemiological and reproductive health counselling and management training	**$**	**306 321**	**306 321**	**306 321**	**0**	**306 321**
Balance at 1 January 1996: various projects	**$**	**95 830**	**0**	**0**	**95 830**	**95 830**
Nine UNRWA projects benefiting Palestine refugees in Jordan	**$**	**728 584**	**728 584**	**728 584**	**0**	**728 584**
Upgrading of three school compounds in the Yarmouk Camp, Syrian Arab Republic	**$**	**608 608**	**608 608**	**608 608**	**0**	**608 608**
Balance at 1 January 1996: shelter rehabilitation, Gaza	**$**	**3 600 000**	**3 598 580**	**3 598 580**	**1 420**	**3 600 000**
Balance at 1 January 1996: after-school recreation programme	**$**	**991 836**	**773 841**	**773 841**	**217 995**	**991 836**
Balance at 1 January 1996: comprehensive maintenance of schools and playgrounds	**$**	**2 768 000**	**2 768 000**	**2 768 000**	**0**	**2 768 000**
Balance at 1 January 1996: revolving loan fund	**$**	**2 000 000**	**2 000 000**	**2 000 000**	**0**	**2 000 000**
Balance at 1 January 1996: upgrading of Siblin Training Centre	**$**	**156 845**	**156 845**	**156 845**	**0**	**156 845**

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Completing construction of Baqa'a Community Rehabilitation Centre, Jordan, 1997	$	141 227	141 227	141 227	0	141 227
Special education programme for slow learning students, Jordan, 1997	$	76 160	76 160	76 160	0	76 160
Balance at 1 January 1996: various projects	$	843 155	843 155	843 155	0	843 155
Balance at 1 January 1996: various projects, Jordan	$	360 560	360 560	360 560	0	360 560
Subtotal				**68 372 756**	**33 751 364**	**88 315 793**
Intergovernmental organizations						
AGFUND, Saudi Arabia						
Balance at 1 January 1996: upgrading Women's Programming Centres, Occupied Territory	$	66 000	64 269	64 269	1 731	66 000
Balance at 1 January 1996: construction and equipping of diesel workshop at Kalandia Training Centre, West Bank	$	70 000	0	0	70 000	70 000
Balance at 1 January 1996: construction and equipping of diesel workshop at Kalandia Training Centre, West Bank	$	50 000	0	0	50 000	50 000
European Community						
Balance at 1 January 1996: construction and equipment	ECU	1 327 000	0	0	1 739 187	1 739 187
Balance at 1 January 1996: construction of sewer and water networks in eight Palestinian refugee camps	ECU	5 000 000	585 000	766 710	5 786 370	6 553 080
Subtotal				**830 979**	**7 647 288**	**7 301 242**
Non-governmental organizations						
APHEDA, Australia						
Balance at 1 January 1996: clinical supervisors' courses	$	23 700	23 700	23 700	0	23 700
Deutsche Stiftung						
Furniture and equipment for Women's Programming Centres, Jordan	DM	150 000	150 000	101 351	0	101 351
Rehabilitation aid to youth and children, Lebanon	$	69 904	69 904	69 904	0	69 904
Integration of Visually impaired Children, Lebanon	$	24 640	8 201	8 201	16 439	24 640
Care of destitute aged, Lebanon	$	43 500	21 710	21 710	21 790	43 500
Subtotal				**224 866**	**38 229**	**93 604**
Other sources						
Middle East and Africa Ladies' Association, Japan						
Hearing aids for disabled Palestine refugee children	$	9 447	9 447	9 447	0	9 447
Subtotal				**9 447**	**0**	**9 447**

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Disbursed	Interest earned
United Nations organizations						
UNAIDS						
Expansion of the HIV/AIDS educational programme	$	82 500	82 500	82 500	0	82 500
Subtotal				82 500	0	0
Total				69 520 548	41 436 881	95 720 086

Statement XX

Income and expenditure for the biennium ended 31 December 1997

Headquarters relocation to Gaza

(United States dollars)

		Contributions		Expenditure					
Project	*Opening balance 1 January 1996*	*In cash*	*In kind*	*In cash*	*In kind*	*Total*	*Surplus/(deficit) for period*	*Fund adjustment[a]*	*Fund balance 31 December 1997*
Agency's costs of the move to Gaza	3 518 965	4 582 440	—	13 763 801	—	13 763 801	(9 181 361)	20 143	(5 642 253)
Total	**3 518 965**	**4 582 440**	**—**	**13 763 801**	**—**	**13 763 801**	**(9 181 361)**	**20 143**	**(5 642 253)**

[a] Adjustments relating to prior years expenditure.

Statement XXI

Assets and liabilities at 31 December 1997

Headquarters relocation to Gaza

(United States dollars)

Project	*Cash on hand and in banks*	*Pre-payments*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligation*	*Provision for carry-forwards*	*Provision for goods in transit*	*Due to general fund*	*Total liabilities*	*Fund balance at 31 December 1997*
Agency's costs of the move to Gaza	—	—	—	14 576	23 226	24 567	29 098	5 550 786	5 642 253	(5 642 253)
Total	**—**	**—**	**—**	**14 576**	**23 226**	**24 567**	**29 098**	**5 550 786**	**5 642 253**	**(5 642 253)**

Schedule 16

Report on cash contributions for the biennium ended 31 December 1997

Headquarters relocation to Gaza

Donor	*Local currency*			*United States dollars*		
	Currency	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Governments						
Australia						
Towards relocation costs	$	100 000	100 000	100 000	—	100 000
Belgium						
Move of headquarters	BF	1 000 000	1 000 000	27 766	—	27 766
Move of headquarters	BF	1 000 000	—	—	27 766	27 766
Denmark						
Move of headquarters from Vienna to Gaza and Amman	$	1 000 000	1 000 000	1 000 000	—	1 000 000
Egypt						
Move of headquarters	$	29 674	29 674	29 674	—	29 674
Greece						
Move of headquarters	$	25 000	25 000	25 000	—	25 000
Luxembourg						
Move of headquarters from Vienna to Gaza and Amman	$	50 000	50 000	50 000	—	50 000
Norway						
Move of headquarters from Vienna to Gaza and Amman	NKr	6 550 000	6 550 000	1 000 000	—	1 000 000
Saudi Arabia						
Move of headquarters from Vienna to Gaza and Amman	$	300 000	300 000	300 000	—	300 000
Turkey						
Move of headquarters	$	25 000			25 000	25 000
Move to Gaza	$	25 000	25 000	25 000	—	25 000
Move of headquarters	$	25 000	25 000	25 000	—	25 000
United States						
Move of headquarters	$	1 000 000	1 000 000	1 000 000	—	1 000 000
Move of headquarters	$	1 000 000	1 000 000	1 000 000	—	1 000 000
Total				**4 582 440**	**52 766**	**3 485 399**

Statement XXII

Income and expenditure for the biennium ended 31 December 1997

Lebanon Appeal

(United States dollars)

		Contributions			Expenditure					
Project	*Opening balance 1 January 1996*	*In cash*	*In kind*	*Total*	*In cash*	*In kind*	*Total*	*Surplus/(deficit) for period*	*Fund adjustment**	*Fund balance 31 December 1997*
Lebanon Appeal	—	7 727 695	—	7 727 695	—	—	—	7 727 695	59 211	7 786 906
Total	—	7 727 695	—	7 727 695	—	—	—	7 727 695	59 211	7 786 906

* Adjustments relating to prior years expenditure.

Statement XXIII

Assets and liabilities at 31 December 1997

Lebanon Appeal

(United States dollars)

Project	*Cash on hand and in banks*	*Due contributions*	*Total assets*	*Accounts payable*	*Provision for unliquidated obligations*	*Provision for salary forecasts*	*Provision for goods in transit*	*Due to/from fund*	*Fund balance*	*Fund balance at 31 December 1997*
Lebanon Appeal	7 846 117	—	7 846 117	59 211				—	59 211	7 786 906
Total	7 846 117	—	7 846 117	59 211	—	—	—	—	59 211	7 786 906

Schedule 17

Report on cash contributions for the biennium ended 31 December 1997

Lebanon Appeal

	Local currency			*United States dollars*		
Donor	*Currency*	*Pledged*	*Received*	*Received*	*Outstanding*	*Anticipated income*
Governments						
Canada						
Shelter Rehabilitation, Lebanon, 1997	Can$	500 000	500 000	362 319	—	362 319
Japan						
Hospitalization, 1997	$	1 000 000	1 000 000	1 000 000	—	1 000 000
Netherlands						
Reconstruction, equipping and furnishing of Sammou School, Lebanon, 1997	$	804 272	804 272	804 272	—	804 272
Mechanization of solid waste collection and disposal systems in Saida, 1997	$	745 315	745 315	745 315	—	745 315
Norway						
Education, health and social services, Lebanon, 1997	$	1 800 000	1 800 000	1 800 000	—	1 800 000
Purchasing of medical services from Palestinian institutions, Lebanon, 1997	$	200 000	200 000	200 000	—	200 000
Spain						
Lebanon Appeal, 1997	$	162 341			162 341	162 341
Sweden						
Support for secondary education for Palestine Refugees in Lebanon, 1997	SKr	10 000 000	10 000 000	1 315 789	—	1 315 789
United States						
Construction and running costs of Rashidieh Secondary School in the Tyre, 1997	$	1 033 000	1 033 000	1 033 000	—	1 033 000
Upgrading of equipment for electrical/electronic courses at Siblin Training Centre, 1997	$	467 000	467 000	467 000	—	467 000
Subtotal				**7 727 695**	**162 341**	—

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations						
European Community						
Medical assistance for ensuring timely admission to hospitals, Lebanon, 1997	ECU	400 000			445 434	445 434
Subtotal			59	—	**445 434**	—
Total				626 149 370	98 905 223	421 936 799

Statement XXIV

Income distribution account for the biennium ended 31 December 1997

Area Staff Provident Fund

(United States dollars)

1994-1995					*1996-1997*
77 638 015		Balance at 1 January 1996			91 529 724
		Deduct			
67 169 396		Interest credited to participants accounts			155 730 004
10 468 619					(64 200 280)
		Add			
	85 999 707	Net investment income (schedule 18)	145 563 598		
	424 755	Income from loans	501 593		
	86 424 462			146 065 191	
		Less			
	1 019 819	General administration expenses	1 185 361		
	365 458	Loan scheme administration expenses	386 356		
	1 385 277			1 571 717	
85 039 185		Net income for the biennium			144 493 474
95 507 804					80 293 194
		Deduct			
3 978 080		Interest paid on credits withdrawn during the biennium			9 312 872
91 529 724		**Balance at 31 December**			70 980 322

Statement XXV

Unallocated surplus account for the biennium ended 31 December 1997

Area Staff Provident Fund

(United States dollars)

1994-1995		*1996-1997*
2 886	Balance at 31 December	2 886

Statement XXVI

Assets and liabilities at 31 December 1997

Area Staff Provident Fund

(United States dollars)

1994-1995		*1996-1997*
	Assets	
	Investments	
190 387 306	Baring International, London	236 726 890
30 034 874	Bank Austria, Vienna	32 315 979
187 695 648	Fiduciary Trust, London	217 322 859
171 622 349	Paribas Asset Management, Paris	115 611 773
80 629 675	Deutsche Bank, Frankfurt	92 752 264
37 960 962	Lombard Odier & Cie, Geneva	74 875 842
41 023 293	State Street, Paris	53 785 202
802 192	Security lending/cash	921 672
740 156 299	**Total**	**824 312 481**
	Liabilities	
	Continuing participants credits	
158 255 586	Gaza and Cairo	180 151 078
58 409 593	Lebanon	72 164 650
52 394 495	Syrian Arab Republic	59 053 502
86 115 476	West Bank	95 700 279
204 449 163	Jordan	237 937 300
5 748 149	UNRWA headquarters branch, Amman	7 593 180
13 327 463	Headquarters, Vienna	1 095 237
—	Headquarters, Gaza	720 296
578 699 925		654 415 522

1994-1995		*1996-1997*
	Retirees' credits	
19 565 278	Gaza and Cairo	32 778 036
570 836	Lebanon	345 418
15 950 508	Syrian Arab Republic	18 211 997
12 744 168	West Bank	16 896 223
4 326 701	Jordan	6 648 096
1 307 449	UNRWA headquarters branch, Amman	2 537 808
8 065 360	Headquarters, Vienna	14 775 812
—	Headquarters, Gaza	4 171
62 530 300		92 197 561
7 509 276	Ex-participants' credits	4 539 510
(115 812)	Due to UNRWA General Fund	2 176 680
91 529 724	Income available for distribution (statement XX)	70 980 322
2 886	Unallocated surplus (statement XXI)	2 886
98 926 074		77 699 398
740 156 299	**Total**	**824 312 481**

Schedule 18

Investments and income for the biennium ended 31 December 1997

Area Staff Provident Fund

(United States dollars)

	Baring International, London	*Bank Austria, Vienna*	*Fiduciary Trust, London*	*Paribas Asset Management, Paris*	*Deutsche Bank, Frankfurt*	*Lombard Odier & Cie, Geneva*	*State Street, Paris*	*Security lending/cash*	*Total*
Investments at 1 January 1996	190 387 306	30 034 874	187 695 648	171 622 349	80 629 675	37 960 962	41 023 293	802 192	740 156 299
Add:									
Funding during the biennium	(3 845 000)	(1 800 000)	(3 800 000)	(75 110 000)	(1 000 000)	24 400 000	—	(1 130 519)	(62 285 519)
	186 542 306	**28 234 874**	**183 895 648**	**96 512 349**	**79 629 675**	**62 360 962**	**41 023 293**	**(328 327)**	**677 870 780**
Gross investment income	51 252 777	4 208 328	34 140 672	19 559 141	13 455 409	13 009 985	13 065 147	1 249 999	149 941 458
Deduct:									
Investment managers' fees	1 068 192	127 223	713 461	459 717	332 820	495 105	303 238	—	3 499 756
Net investment income	**50 184 585**	**4 081 105**	**33 427 211**	**19 099 424**	**13 122 589**	**12 514 880**	**12 761 909**	**1 249 999**	**146 441 702**
Investments at 31 December 1997	**236 726 891**	**32 315 979**	**217 322 859**	**115 611 773**	**92 752 264**	**74 875 842**	**53 785 202**	**921 672**	**824 312 482**

Total net investment income as above	146 441 702
Custody and performance measurement fees	878 104
Income carry-forwards to income distribution account	145 563 598

Schedule 18 (*continued*)

Percentage breakdown of investment balances at 31 December 1997

Area Staff Provident Fund

	Baring International, London	*Bank Austria, Vienna*	*Fiduciary Trust, London*	*Paribas Asset Management, Paris*	*Deutsche Bank, Frankfurt*	*Lombard Odier & Cie, Geneva*	*State Street, Paris*	*Total*
Europe	15	18	18	42	22	26	34	23
Pacific basin	4	2	2	12	3	9	11	5
North America	81	80	80	46	75	65	55	72
Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Percentage breakdown of investment by type (market value) at 31 December 1997

Area Staff Provident Fund

	Baring International, London	*Bank Austria, Vienna*	*Fiduciary Trust, London*	*Paribas Asset Management, Paris*	*Deutsche Bank, Frankfurt*	*Lombard Odier & Cie, Geneva*	*State Street, Paris*	*Total*
Cash	17	3	2	6	8	5	4	8
Bonds	83	97	98	94	92	—	—	76
Equities	—	—	—	—	—	95	96	16
Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Statement XXVII

Income distribution account for the biennium ended 31 December 1997

Vienna Headquarters Area Staff Provident Fund

(United States dollars)

1994-1995					*1996-1997*
407 812		Balance at 1 January 1996			429 831
		Deduct:			
586 263		Interest credited to participants accounts			505 722
(178 451)					(75 891)
		Add:			
	686 381	Net investment income (schedule 19)	440 696		
	23 960	Exchange rate adjustments	(90 176)		
	3 504	Income from loans	1 023		
	713 845			351 543	
		Less:			
	7 715	General administration expenses	5 875		
	2 290	Loan scheme administration expenses	1 505		
	10 005			7 380	
703 840		Net income for the biennium			344 163
525 389					268 272
		Deduct:			
95 558		Interest paid on credits withdrawn during the year			171 535
429 831		**Balance at 31 December**			**96 737**

Statement XXVIII

Assets and liabilities at 31 December 1997

Vienna Headquarters Area Staff Provident Fund

(United States dollars)

1994-1995		*1996-1997*
	Assets	
	Investments:	
	Provident Fund secretariat	
5 677 901	S 29 446 236 at 12.50	2 355 699
5 677 901	**Total**	**2 355 699**
	Liabilities	
	Continuing participants credits:	
	Schilling credits	
4 133 244	S 5 718 868 at 12.50	457 509
	Retirees' credits:	
946 972	S 19 966 151 at 12.50	1 597 292
65 656	Separated staff credits	0
	Due to UNRWA General Fund	
102 198	S 2 552 012 at 12.50	204 161
	Income available for distribution	
429 831	S 1 209 209 at 12.50 (statement XXVII)	96 737
5 677 901	**Total**	**2 355 699**

Schedule 19

Investments and investment income for the biennium ended 31 December 1997

Vienna Headquarters Area Staff Provident Fund

(United States dollars)

1994-1995				*1996-1997*
5 079 668		Investment at 1 January 1996		5 677 901
		Deduct:		
961 222		United States dollar exchange difference		(954 550)
6 040 890				4 723 351
		Deduct:		
1 049 370		Funding during the biennium		2 808 348
4 991 520				1 915 003
		Add:		
	698 456	Gross investment income	455 729	
		Deduct:		
	12 075	Investment managers' fees	15 033	
686 381		Net investment income		440 696
5 677 901		**Investments at 31 December**		**2 355 699**

Schedule 20

General administration charges at 31 December 1997

Area Staff Provident Fund and Vienna Headquarters Area Staff Provident Fund

(United States dollars)

1994-1995			*1996-1997*
	Provident Fund secretariat		
456 746	Established posts	516 997	
—	Computer equipment	2 385	
15 353	Travel costs	48 800	
1 226	Temporary assistant	2 810	
—	Telecommunications	18 239	
2 305	Other costs	9 014	
475 630			598 245
443 494	Other manning table posts		479 663
12 317	Investment Advisory Committee		22 538
36 468	Interpreters		29 287
57 529	Travel costs		60 515
2 096	Entertainment expenses		988
1 027 534			**1 191 236**
	The above charges have been allocated to each fund based on the total credits due to participants in each fund at 31 December 1996 with the exception of: (a) the travel costs of Staff Provident Fund representatives and (b) staff costs incurred in the fields. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:		
1 019 819	Area Staff Provident Fund		1 185 361
7 715	Vienna Headquarters Area Staff Provident Fund		5 875
1 027 534			**1 191 236**

Schedule 21

Loan scheme administration charges at 31 December 1997

Area Staff Provident Fund and Vienna Headquarters Area Staff Provident Fund

(United States dollars)

1994-1995		*1996-1997*
83 934	Provident Fund secretariat costs	70 300
267 227	Other manning costs	268 512
0	Temporary assistants	0
10 152	Travel costs	32 033
6 435	Interpreters	17 016
367 748	**Total**	**387 861**
	The above charges have been allocated to each fund based on the total credits due to participants in each fund at 31 December 1997 with the exception of: (a) the travel costs of Staff Provident Fund representatives and (b) staff costs incurred in the fields. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:	
365 458	Area Staff Provident Fund	386 356
2 290	Vienna Headquarters Area Staff Provident Fund	1 505
367 748	**Total**	**387 861**

Schedule 22

Status of the Provident Fund loan scheme at 31 December 1997

Area Staff Provident Fund and Vienna Headquarters Area Staff Provident Fund

(United States dollars)

Field office	*Number of loans 1995*	*Amount 1995*	*Number of loans 1997*	*Amount 1997*
UNRWA headquarters branch, Amman	48	377 281	63	483 138
Gaza	1 976	10 258 236	3 017	12 832 712
Lebanon	1 049	4 995 040	2 240	4 990 064
Syrian Arab Republic	171	547 858	654	2 091 909
Jordan	3 167	19 042 487	3 591	22 188 596
West Bank	1 181	6 002 562	1 669	6 271 996
Headquarters (Vienna) (United States dollar account)	27	800 740	2	131 442
Headquarters (Vienna) (Austrian schilling account)	18	290 615	2	110 367
Headquarters Gaza	—	—	7	19 572
Total	**7 637**	**42 314 819**	**11 245**	**49 119 796**
Total income from loans	**426 012**		**502 616**	
Total charges on loans	**367 748**		**387 861**	

Annex

Notes to the financial statements

Note 1. Summary of Significant Accounting Policies

(a) The Agency utilizes a system of fund accounting by which it operates the following funds or types of funds:

(i) The General Fund is for financing the operating costs of the Agency's core activities, i.e., its regular programmes in education, health and relief and social services plus operational and common services including general management and administration. It receives unearmarked contributions;

(ii) Project funds are divided into two categories – one labelled funded ongoing activities and the other capital and special projects. The first category contains activities defined as having an indefinite life and that would be funded out of the Agency's own resources in the absence of special contributions. They are treated in a manner similar to the activities under the General Fund. The second category is comprised of funds earmarked for construction projects or for some other capital or special projects that are usually of a non-recurrent character such as the procurement of certain equipment or the construction of a clinic. Project funds within this category that are for recurrent costs of extraregular activities as proposed by the donor(s) do not represent any commitment on the part of the Agency to continue these activities when contributions cease;

(iii) Extraordinary Measures for Lebanon and the Occupied Territory (EMLOT) Fund is the result of a decision in 1990 to merge the Lebanon Emergency Fund and the Fund for Extraordinary Measures in the Occupied Territory because of the basic similarities in the objectives of each fund. Both funds were set up to alleviate the hardship of Palestine refugees as a result of unrest in three of its fields of operation. After the end of the civil war in Lebanon and the signing of the Declaration of Principles between the Palestine Liberation Organization (PLO) and Israel in 1993, the Agency decided to begin phasing out this programme. Contributions to it had also declined dramatically in the last few years. UNRWA launched a new appeal for Lebanon in 1997, see below. EMLOT has therefore as of 31 December 1997 been subsumed into the General Fund. The accumulated deficit on this programme is $18,675,094. This figure has been transferred to the Working Capital of the General Fund;

(iv) The Expanded Programme of Assistance (EPA) Fund was set up in 1988 to improve the living conditions of the refugee population in the West Bank and Gaza Strip through shelter rehabilitation, new or expanded sewerage systems, etc. It also aimed in a limited way to provide the Agency with better facilities to run its education, health and relief programmes in the Occupied Territory;

(v) The Peace Implementation Programme (PIP) was an initiative launched in October 1993 following the historic signing of the Declaration of Principles by the PLO and Israel in September 1993. This programme replaced EPA, which is being phased out as projects are completed. Thus, under PIP, the Agency undertakes special construction and development projects in West Bank and the Gaza Strip, addressing the needs of the Palestine refugees in education, environmental health, primary health care, income generation and social

services. The programme also targets the urgent needs of Palestine refugees in Jordan, Lebanon and the Syrian Arab Republic;

(vi) The Gaza General Hospital Fund was launched in 1990 for the construction of a general hospital in Gaza. The hospital will provide 232 much needed hospital beds and other health services such as outpatient, diagnostic, therapeutic and supporting services;

(vii) The Lebanon Appeal was launched in July 1997 to alleviate the deplorable living conditions of Palestinian refugees in Lebanon and their lack of easy access to affordable public health and educational facilities;

(viii) The Area Staff Provident Fund was set up to provide a retirement fund for area staff members on their separation from Agency service. Contributions to this fund are made both by the Agency and by the area staff members themselves;

(b) A contribution that has been made and accepted for a particular purpose and thus attributed to a specific project fund or to EMLOT cannot be transferred without the donor's consent to any other fund. Neither can the Provident Fund nor part of it be used for any purpose other than the one for which the Fund was established;

However, contributions to the General Fund that are received without restrictions regarding their use can, if the financial situation so permits and the Commissioner-General deems it appropriate, be used to finance projects for which special contributions are sought but not received. In such cases, part of the contributions to the General Fund can be reallocated to other funds. The Agency's system of fund accounting provides a full identification of income and expenditure by purpose and the complete separation of the assets and liabilities of each fund. Contributions or allocations to funds other than the General Fund are assigned individual prefixes which are kept as distinct financial and accounting entities, with separate double-entry groups of accounts. Separate financial statements are prepared for these funds;

(c) The Agency's income and assets arising from contributions are recognized on the cash basis of accounting. This represents 95 per cent of the Agency's total income. However, income arising from miscellaneous sources, i.e., bank interest, exchange rate gains and other miscellaneous income, is recognized on the accrual basis of accounting. The Agency's expenditure and liabilities are recognized on the accrual basis of accounting. This is in line with the Agency's policy of basing its accounts on the premise of a going concern and on the principle of prudence. Contributions are recorded at donors' valuation. The difference between donors' valuation and market value if any is shown in the accounts as excess valuation;

(d) At 31 December 1997 pledges amounting to $98,905,223 were outstanding as follows (in United States dollars):

	Cash	*In kind*	*Total*
Relocation of headquarters	52 766	—	52 766
General Fund	16 231 203	11 977 139	28 208 342
Funded ongoing activities	6 804 870	12 129 977	18 934 847
Capital and special projects	449 684	—	449 684
EMLOT Fund	1 189 695	1 196 440	2 386 135
EPA	454 391	—	454 391

	Cash	*In kind*	*Total*
Gaza General Hospital	3 805 820	2 568 582	6 374 402
PIP	41 436 881	—	41 436 881
Lebanon Appeal, 1997	607 775	—	607 775
Total	**71 033 085**	**27 872 138**	**98 905 223**

Up to 31 March 1998, $25,599,646 of the above amount had been received ($25,563,065 in cash and $36,581 in kind);

(e) The financial period of the Agency is two calendar years;

(f) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction using UNRWA book exchange rates. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable rates of exchange. Gains or losses on exchange of currencies are treated as an addition to or deduction from income;

(g) Costs for the purchases of all kinds of supplies are immediately charged to expenditure at the time the goods are received and paid for. As a consequence, stocks or inventories are not included as assets in any of the Agency's funds. (However, an exception is made for the production units, the reason for which is explained below). Although the Agency's stocks and inventories are not treated as assets, stock records and a strict inventory control are maintained. The approximate value of the Agency's stocks and inventories based on historical cost at 31 December 1997 amounted to $14.3 million;

(h) The Agency has four production units, which are all meant to be self-supporting. These are: the Printing Unit, which is located in Beirut, while the Embroidery Centre, the Carpentry Unit and the Contracting Section are all located in Gaza. Up to and including 1987, these units were part of the General Fund. As of 1988, they were set up as separate projects to be governed by a new set of instructions (Finance Technical Instruction No. 41) to enable management to better control these units and assess their performance. For such assessment the recording of stocks on hand is indispensable. Therefore, as an exception to the Agency's accounting policies, stocks appear as assets in the accounts of the production units. The value of such stocks is approximately 13.4 per cent of the total stockholdings of the Agency;

(i) A provision is made in the budget for separation and repatriation payments to staff members who leave the Agency during the financial period. Reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operating reserves. The accumulated termination benefits at 31 December 1997 are estimated at about $125 million.

General Fund

Note 2. Accounts receivable (statement III)

Accounts receivable reported in statement III do not include claims against Governments for, *inter alia*, damages to Agency property amounting to $12,506,852. They are in the nature of memorandum accounts. As the collection of these claims is considered doubtful, a provision of 100 per cent has been set up against these claims.

Note 3. Provision for unliquidated obligations (statement III)

The provision for unliquidated obligations is a provision for budgeted items for which a contract has been issued not later than at the biennium end, but for which the goods or services have not yet been received.

This provision will be liquidated at biennium end.

Note 4. Provision for goods in transit (statement III)

The provision for goods in transit is a provision for purchase orders raised prior to year-end but for which the related goods have not been received.

Note 5. Provision for carry-forwards (statement III)

The provision for carry-forwards is a provision for items budgeted in the current year for which justification has been given that these items be charged to the current year's expenditure.

Note 6. Contingent liabilities

The Agency may have contingent liabilities of a material but undeterminable amount in respect of certain claims for subsidies by Governments. In addition, in connection with a dispute with a supplier which is still unresolved, there is a contingent liability to the extent of $225,000.

Note 7. Fixed assets

(a) Fixed assets are not reported in Statement III – Assets and Liabilities. They are summarized below at original cost values (in United States dollars):

Vehicles (excluding those surveyed but not yet disposed of)	19 694 193
Other equipment	45 879 415
Land owned by UNRWA	219 049
Buildings on land owned by UNRWA	422 631
Total	**66 215 288**

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private owners. The total cost of construction of such buildings (including the cost of financing purchase of land by local governments in certain cases and of compensation to private landowners of leased land) at 31 December 1997 is $235,126,173;

(c) The Agency has also constructed refugee shelters at a total cost of $34,250,689 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Area Staff Provident Fund

Note 8. Continuing participants' and retirees' credits (statement XXVI)

(a) The continuing participants' credits and the retirees' credits are held in United States dollars and Austrian schillings depending upon which fund the staff member has elected to join;

(b) After the end of the biennium, the contract with Paribas Asset Management Paris was terminated. A new manager has not yet been appointed.

Note 9. Investments and investment income (statements XXIV and XXVIII and schedules 18 and 19)

(a) The assets of the Fund are managed by professional investment management groups. These investments are valued at cost or market value, whichever is lower. This results in valuation of $824,312,481 for the dollar fund and $2,355,699 for the Austrian schilling fund. However, all the investment managers base their valuations on market value which, at 31 December 1997 was $842,389,890 for the dollar fund and $2,436,927 for the Austrian schilling fund;

(b) Because of the difference in valuation as well as the different accounting treatment of accrued management fees, the investment figures at year-end differ from the figures indicated by the global custodian.

Note 10. Contributions and funding – Area Staff Provident Fund (statement XXVI and schedule 18)

Funds drawn from the investment managers was $61,155,000. This figure essentially represents the difference between total Agency's and participants' contributions received and payments made by the Agency on behalf of the Area Staff Provident Fund. This interrelatioship is detailed as follows (in United States dollars):

Contributions during the biennium	72 186 049
Loan repayments	24 186 787
Add: Transfers, lump sum less withdrawals and reinstatements	4 249 000
	100 621 836
Add: Overfunding by the General Fund at 1 January 1996	115 812
	100 506 602
Less: Payments made from the General Fund during the biennium	163 838 232
	63 331 680
Less: Funds drawn from the investment managers to the General Fund	61 155 000
Overfunding by the General Fund at 31 December 1997	2 176 680

Note 11. Contributions and funding – Vienna Headquarters Area Staff Provident Fund (statement XXVIII and schedule 19)

During the biennium, funds drawn from the investment manager totalled $2,808,348, equivalent to $35,104,350. This figure essentially represents the difference between total Agency's and participants' contributions received and payments made by the Agency on behalf of the Vienna Headquarters Area Staff Provident Fund. This interrelationship is detailed as follows (in United States dollars):

Contributions during the biennium	642 496
Loan repayments	61 755
	704 251
Less: Overfunding by the General Fund at 1 January 1996	102 198
	602 053
Less: Payments made from the General Fund during the biennium	3 614 562
	3 012 509
Less: Funds drawn from the investment manager during the biennium	2 808 348
Overfunding by the General Fund at 31 December 1997	204 161

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